

VANCOUVER SPECIAL NUMBER

THE SINGLE TAX REVIEW

A Bi-Monthly Record of the Progress of Single Tax and Tax Reform Throughout the World



THE MAN WHOSE TEACHINGS ARE BEGINNING TO BE APPLIED
IN VANCOUVER, B. C., THE FIRST SINGLE TAX
CITY IN THE WORLD

The Single Tax in
Vancouver, the Great
City Blazing the Path-
way for the Greatest
Reform of Modern
Times.

Solving the Riddle
of the Ages.

Full Accounts and
Reports of the Origin,
Genesis and Present
Status of the Vancou-
ver Experiment. By
Luther S. Dickey.

Other Contributed
Articles, News, Etc.

Volume 11

MAY—JUNE, 1911

Number 3

Yearly Subscription \$1.00 Single Copies 25 cents

VANCOUVER...

Publication Office, 150 Nassau Street, New York City.

SINGLE TAX REVIEW
JOSEPH DANA MILLER, Editor and Publisher



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ONE OF VANCOUVER'S MOST IMPORTANT STREETS

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A Record of the Progress of Single Tax and Tax Reform
Throughout the World.

VANCOUVER, A METROPOLIS SET UPON A HILL.

THE CITY LEADING THE WORLD IN THE FIRST GREAT
STEP IN CIVIC RIGHTEOUSNESS.

(For the Review.)

By LUTHER S. DICKEY.

Other articles by L. S. Dickey covering additional features of Vancouver's Progress will be found in other parts of this magazine.

Vancouver, the metropolis of the Province of British Columbia is, indeed, a city set upon a hill, whose light cannot be hid—a beacon to guide the municipalities of the world into the haven of righteousness in raising public revenues. For the past year she has been heralded far and wide—to the remotest corners of the globe—as a “Single Tax City,” simply because she does not penalize the builder of a home, a business block, or the manufacturer of any useful thing. Vancouver has demonstrated beyond cavil that one who builds a human habitation is a benefactor rather than an enemy of the human family. Here the owner of a comfortable, even luxurious home, contributes no more towards maintaining the fire department, the police department, and the public schools of the city, than the man or woman who, living in London owns the contiguous lot of similar area and desirability. The man who erects a million dollar office building is not forced to contribute any more towards maintaining the public parks, public library nor any public necessity, not even fire protection, than the owner of a similar adjacent lot of the same area, and in every way as desirable for business purposes. The owner of a fire proof apartment house equipped with all the conveniences known to modern civilization, is not compelled to pay into the municipal treasury any more than the owner of a tenement house which may be a veritable fire-trap, provided the latter is similarly located. The school children of Vancouver already intuitively perceive elementary principles of political economy that college presidents have not been able to comprehend, simply because their natural percep-

tions have not been perverted. If a college president were to address the schools of Vancouver and contend that the fiscal system in vogue here was unjust; that fire protection, police protection, pure water, good schools, magnificent parks, well-paved and cleanly kept streets, and efficient and cheap street car service added to the value of a building, a residence, a store, office building or factory—he would discredit himself. Every child here able to think, could refute such a contention by object lessons on every block, which demonstrate conclusively that all the benefits of efficient and economical government do not add an iota to the value of buildings, but do enhance the value of building lots. Vancouver did not act precipitately in exempting improvements and buildings from taxation. The first step in this direction was made in 1896 when 50 per cent of the value of improvements was exempted from taxation. Ten years later, in 1906, the exemption was increased to 75 per cent. In 1910, after four years experiment in levying a tax on only 25 per cent of the value of improvements, the exemption was made complete.

There are but few cities in the world, if any, that have grown from a wilderness into a substantial metropolitan, cosmopolitan city with the phenomenal strides that have marked the growth of Vancouver. Only a quarter of a century ago its present site was a dense, tangled forest, with mammoth firs and cedars towering heavenward two and three hundred feet.

Previously there were but a few buildings scattered along the bank of Burrard Inlet, the principal industry being a saw mill established in 1875. During the spring of 1886 it was rumored that the Western terminus of the Canadian Pacific Railway was to be located on the bank of Burrard Inlet. The first steps were then taken towards the building of a city. Some cheap rough cabins were erected and the forest was cleared for a considerable space. At the very inception of building the terminal metropolis, its nucleus was devastated by fire, June 1886. In 1887 the authorities of the Canadian Pacific Railway began the erection of what is to-day the principal hostelry of the city, the Vancouver Hotel. The growth of this hotel has hardly kept pace with the growth of the City, although additions have been made from time to time until now it has over three hundred large sized rooms, and yet scarcely a day goes by that from fifty to sixty new arrivals must wait the departure of outgoing guests before they can be assigned to rooms. This hostelry will be a historic landmark in the annals of Vancouver as the excellence of its cuisine has given it a world-wide fame, and it has been the scene of some notable functions. Many eminent persons have enjoyed its hospitality, the most noted of whom is the newly enthroned King George, who as Duke of York visited this Province some years ago. The capacity of the Hotel will soon be doubled, as an addition of over 300 rooms is almost completed.

A large portion of the site of Vancouver and its surrounding suburban territory was ceded to the Canadian Pacific Railway by the Provincial Government as an inducement to the railroad to locate its western terminus here, most of the contiguous territory to the original village having been Govern-

ment domain prior to this. Many of the pioneer settlers, not realizing the future value of this stump covered site, parted with their holdings for a few hundred dollars, which, had they held on to them until the present time, would have made them rich beyond any of their wildest dreams.

In 1887 the population of Vancouver was estimated at 5,000, and the assessed value of its site was \$2,456,842.00; improvements and buildings, \$182,235. In 1891 the Dominion census gave the population as 13,685. The assessed value of the land had increased to \$10,477,420; improvements and buildings, \$1,501,665.00. Ten years later, 1901, the Dominion census was again taken showing an increase of population during the decade of practically 100 per cent.—26,113. During this decade the assessed land value increase was less than 25 per cent.; aggregating \$12,792,530.00, while improvements values increased nearly 500 per cent.; aggregating \$7,440,600.00. During the three years preceding the 50 per cent exemption from taxation of improvements, 1893, 1894, 1895, the assessed value of land decreased \$2,923,350, while the assessed value of improvements increased \$1,445,720. During the first six years after the 50 per cent. exemption was made land values, according to the assessment rolls, fell off slightly, being less at the end of the sixth year by \$267,244.00. During this same period improvement values increased \$3,944,540, a gain of over 90 per cent. During the next three years, (1902-03-04) the increase in land values was \$3,897,490; improvement values, \$3,581,030. During the last year (1905) of the 50 per cent. exemption land values increased from \$16,739,640.00 to \$25,101,760.00, an increase of \$8,362,120.00 in one year, or 50 per cent.; improvement values increased \$2,283,390, an increase of less than 20 per cent. during the same period. During 1906, the first year the exemption was increased to 75 per cent., land values increased over 52 per cent.; from \$25,101,760.00, to \$38,346,335.00, while improvement values increased less than 16 per cent.; from \$14,087,640.00 to \$16,381,475.00. During the first three years of the 75 per cent. exemption (1906-07-08) land values increased over 92 per cent.; from \$25,101,760.00 to \$48,281,330.00; improvement values increased from \$14,087,640.00 to \$24,405,210.00, a gain of over 73 per cent. During 1909, the last year of the 75 per cent. exemption, the increase of land values was phenomenal—almost 60 per cent., jumping from \$48,281,330.00 to \$76,881,820.00. During this same year improvement values increased over 21 per cent.; from \$24,405,210.00 to \$29,572,445.00. During 1910, the first year the exemption from taxation on improvements and buildings was made total, land values increased from \$76,881,820.00 to \$98,777,785.00, a gain of a little over 28 per cent.; improvement values advanced from \$29,572,445.00 to \$37,845,260.00, a gain of nearly 28 per cent. From 1906 to 1910 inclusive the four years of the 75 per cent. exemption and the first year in which the exemption was total, land values increased from \$25,101,760.00 to \$98,777,785.00, an increase of \$73,676,025.00, an average annual increase of \$14,735,205.00. During the same period improvement values increased from \$14,087,640.00 to \$37,845,260.00, an increase of \$23,757,620.00, an average annual increase of \$4,751,524.00. The estimated

population increased during this period from 45,000 to 93,700. This phenomenal increase in values and in population had no augmentation from the addition of new territory. It is the custom of the assessor of the City of Vancouver when making up the assessment rolls to have a careful count made of all persons residing within the city limits. Every house is visited by the Assessment Commissioner or by his assistants, and by this means an estimate of the population is made. During the last two years the population increased from 66,500 to 93,700.

The substantial character of Vancouver's phenomenal growth is best indicated by the building permits issued by the building inspector. From 1902 to 1905 inclusive, the last four years of the 50 per cent. exemption, 2773 permits were issued, the aggregate value of which was \$6,881,646.00. During the four years the 75 per cent exemption prevailed the total number of permits issued was 6,530, aggregating in value \$23,150,612.00. During 1910, the first year of the total exemption of improvements from taxation, 2,260 permits were issued, aggregating in value \$13,150,365.00. Only four Pacific Coast cities surpass this record in issuing building permits during the year 1910, viz: Los Angeles, with an aggregate of \$21,684,100; Portland, \$20,951,352; San Francisco, \$19,648,979, and Seattle, \$17,418,573.

As building conditions for the past five years in San Francisco have been rather abnormal, comparisons need not be made with it, especially as Los Angeles has broken the record in the United States for increase in population, and relatively surpassed all other cities in its material growth. If reference be made to the phenomenal business activity of Vancouver under its unique regime of taxation attention will most likely be called to the remarkable growth of Los Angeles especially, and also to Portland and Seattle, both of which have had abnormal growths in the past, it will therefore be relevant to make comparisons with these cities, especially as the system of taxation in vogue in each of these cities is a heavy burden on industry.

It should be remembered that the area of the city limits of Vancouver is only $11\frac{1}{2}$ square miles, more than three of which are covered by water; that three years ago a large portion of the land within the city boundary was covered with blackened trunks of former massive trees, logs, stumps, and dense thickets of undergrowth, requiring an expenditure of from three to five hundred dollars an acre for clearing it; that at the beginning of 1906, the year when the 75 per cent. exemption was first made, the estimated population as returned by the Assessment Commissioner was only 45,000, and at the beginning of 1910, the year the total exemption was first made, it had reached 78,900. Neither the increase of population nor the building statistics of Vancouver furnish criteria to make a fair comparison with any other city.

Vancouver is situated on the South bank of Burrard Inlet, the south shore of which, although somewhat irregular, runs almost directly east and west. Running almost parallel with the Inlet varying from five to seven miles distant is the North Arm of the Frazer River. Extending from the Inlet to the Frazer is the municipality of Burnaby extending along the entire eastern

border of Vancouver. This territory, and all west of it, is so interrelated with Vancouver, that without considering it with the latter there can be no criteria with which to estimate the prosperity of this Terminal metropolis. On the opposite side of the Inlet is a range of mountains leaving a narrow strip from two to three miles in width, the position of which makes its prosperity dependent on Vancouver. This territory approximates 100 square miles, the most remote corner of which is connected with the Metropolis by three trolley lines. Within the last two months two additions have been made that have not yet figured in any of the City's statistics, "Hastings Townsite," and "District Lot 301," both of which have been connected with it by streets, with the same nomenclature; water, light and street car service. Until recently the extreme Southern boundary of Vancouver was 16th Avenue, which is distant about two miles from Burrard Inlet. This is the boundary at present west of Main Street (formerly Westminster Avenue), to the extreme western boundary. District Lot, 301 comprises the territory south of 16th Avenue, east of Main Street, extending to south Vancouver southward, being separated from the latter city at 25th Avenue, and extending east to Nanaimo Street, the eastern boundary of Vancouver, embracing a territory approximating $1\frac{1}{2}$ square miles. This territory had in 1910 an estimated population of 1,500. In 1906 the assessed value of the land in this district was \$163,945; in 1910 it had increased to \$1,370,495; and in 1911 to \$1,553,030.00.

Hastings Townsite is also connected with the City by streets, water, gas, electric light and street car service. It is directly east and south-east of Vancouver, and is about one and a half miles in width and three and a half miles in length approximating nearly 6 square miles in area, equal to about two-thirds of the area of the site of Vancouver before the amalgamation. It extends south as far as 29th Avenue, or about three-fourths of a mile farther south than the present southern limit of Vancouver. Three of the streets running north and south are 99 feet in width; Boundary road on the east is 132 feet, and several of the streets extending east and west are 99 feet in width, while 66 feet is the width of the narrowest street in this townsite. The Provincial Government owns a large reservation on this tract which will soon be put on the market, but which is now exempt from taxation and therefore, does not figure on the assessment rolls. The assessment roll for 1911 indicates that there are over 11,500 lots owned by about 4,000 individuals, while there is sufficient acreage yet to sub-divide to make 6,000 to 8,000 more lots. The assessed value of this property in 1906 was \$278,590, when there were only 2,303 lots; in 1910 the assessed value was \$3,773,583 with 9,932 holdings; in 1911 the assessed value had increased to \$5,122,712.50 and the holdings to 11,524. These two districts are already a part of the city, but previous to last month have not been included in the City of Vancouver's statistics either in estimating the population, or in the building permits. Before the annexation to the City the Province levied a tax on the land and other property and improvements were not segregated on the assessment rolls, so there is nothing of record on which to base any estimate of the value of the improvements in these

two districts, but not being much more remote from the business center of Vancouver, than the outlying territory within the city limits the building activity kept pace with that of the outer districts of the City.

South Vancouver, with a population estimated 30,000, has declared by a large majority in favor of annexation to the City of Vancouver, but owing to a peculiar provision of the Provincial electorate laws which give every land owner in a municipality who is a subject of the British Government the right to vote, whether a resident of the Province or not, the Provincial authorities have decided the property vote was insufficient to justify the amalgamation. The vote in both cities was very light; in Vancouver, For the proposal, 1593; Against, 108; in South Vancouver; In favor 1914, opposed 200. The friends of annexation attribute the light vote to the fact that there was no apparent opposition to the proposal. The Plebescite was held in South Vancouver, January 14 and in Vancouver, January 28, 1911.

South Vancouver is not only connected by streets, street car, water, gas, and electric light service, but the natural lay of the land will make it much more economical to connect its sewerage system with Vancouver's; at present it is dependent on septic reservoirs for its sewage. However, even those who are opposed to the amalgamation now, and they are comparatively few, admit that within a very brief period it will be best to have the two municipalities united, the Provincial authorities also recognizing that ultimately the two municipalities must become one. The area of South Vancouver is over 13 square miles, or about 9,000 acres. It extends from the present southern limits of Vancouver south to the northern arm of the Frazer River. South Vancouver took the lead south of Burrard Inlet in the total exemption of improvements from taxation. It was incorporated as a rural municipality April 14, 1892 under the provisions of the "Municipal Act" of that year, which prohibits taxing improvements on more than 50 per cent. of their value. It continued this system until 1903, when improvements were totally exempted from taxation. The following tabulation from the assessment rolls, from that date until the present time, will indicate its material prosperity during that period:

ASSESSMENT VALUES OF SOUTH VANCOUVER, B. C.

Year	Land Values	Improvement Values
1903	\$ 1,319,953.45	\$ 340,286.40
1904	1,325,615.52	362,128.45
1905	1,388,982.05	411,260.45
1906	1,506,397.15	473,049.45
1907	1,514,854.90	475,685.45
*1908	2,134,789.46	650,172.00
1909	6,389,680.20	1,010,654.00
1910	12,095,620.50	1,489,784.00
1911	34,879,139.30	2,863,247.00

*The rural municipality of Point Grey was constituted January 1, 1908 from territory belonging to South Vancouver District, in all 12,000 acres, or 18½ square miles, with an assessed value: Land, \$1,464,588.; Improvements, \$536,779.

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Prior to 1909 there seems to have been no estimate of the population of South Vancouver. At the Provincial general election of 1903 only 67 votes were cast, an indication that the population was then less than 500. At the beginning of 1909, according to the assessors estimate, it had increased to 5,000; during that year the growth was so rapid that at the beginning of 1910 it had trebled, being estimated at \$15,000, and during 1910 the numerical growth was still more rapid, the population having doubled during the year, being estimated at 30,000. A census of the schools during that period harmonizes with the assessor's estimate of population as the following table will indicate.

SCHOOL CENSUS OF SOUTH VANCOUVER, B. C.

Year	No. Schools	No. of Teachers	No. of Pupils.
1909	18	8	300
1910	31	25	1,100
1911	61	56	2,200

The estimated value of buildings constructed during 1910 is \$1,427,170.00 and already \$1,660,000 have been appropriated for public improvements for this year, \$1,100,000 of which will be devoted to roads, streets and sidewalks.

Until January 1, 1908, South Vancouver embraced the territory lying west of it bordering on the southwestern limits of the City of Vancouver, bounded on the north by the City and English Bay and on the west and south by the Gulf of Georgia and the North Arm of the Frazer River, containing an area of 18 square miles, with a water frontage of fifteen miles. This territory was incorporated January 1, 1908, as the municipality of Point Grey. This is a slightly elevated promontory, coming to a point where the waters of English Bay and the Gulf of Georgia merge, making it the ideal site for a residential section of a metropolitan city. This is destined to be the educational center of the Province. 175 acres of this municipality have been set apart as the site of the University of British Columbia. This site alone is estimated to be worth one and one-half million dollars, based on the sale of land contiguous to it, sold at auction by the Provincial Government in November, 1909, which brought \$10,000 an acre. The Provincial Government has given the University an endowment of two millions of acres of the finest agricultural lands reserved by it. A finer site for an educational institution could not be found on the continent. It is surrounded on the sides by water, on the north by English Bay and on the west and south by the Gulf of Georgia, the southern view being an endless expanse of water, while on the north, across the waters of English Bay, the coast range of mountains presents a view of such grandeur that it can only be described by the brush of the artist. It is a view of nature that never tires the eye. For miles bordering the water's edges a strip is set apart for a public park, along the interior border of which is a marine drive 100 feet in width. The Provincial Government has a reservation of over one-third the area of the District to be sold at auction from time to time in small plots. All the

land adjoining the University on the east is being laid out in lots, in size, from one-half to three acres, laid off in contour, with wide circuitous streets. The Canadian Pacific Railway's grant embraced three thousand acres in the Point Grey District immediately contiguous to the southern boundary of the City of Vancouver. Three years ago this territory was a wilderness almost impenetrable. The C. P. R., then began clearing off 400 acres, and employed one of the ablest landscape engineers of the Dominion, Todd of Montreal, to design the plans for an ideal residence section; to lay out the streets, play grounds, parks, golf links, etc. This done, lots from one-third to three acres were put on the market, with the understanding that the C. P. R. would make all the public improvements, such as sewers, side-walks, pavements, water pipes, gas pipes, etc. The conditions of sale require the purchaser to commence the construction of a private dwelling within two years from the date of purchase, and shall complete the same ready for occupation within three years from date of purchase. Before commencing construction the site of and general architectural design of the house must have the approval of an Architect of the Canadian Pacific Railway. It is also stipulated that the purchaser shall expend upon the erection of the private dwelling house, exclusive of all other buildings, not less than a sum equal to four-fifths of the purchase price of the lot, provided that in no case shall the house cost less than five thousand dollars, the cost to be calculated on the net amount paid to labor and for material. There are numerous provisions all tending, as are the foregoing, to make this section, known as "Shaughnessy Heights," the most beautiful and attractive part of Vancouver, although outside of the City limits. The dividing line between the City of Vancouver and Shaughnessy Heights is 16th Avenue, and from there for a couple of blocks there is an even, gradual elevation of about a hundred feet, giving a commanding view of Vancouver and the mountains beyond. Residences already approximating in value a million dollars are completed and under way, and it is estimated that the plans already submitted will approximate more than another million. School sites, golf links, parks are already established; the streets are laid out in contour, and within another year or two, this section will compare in grandeur and luxurious homes with the finest residence sections of any of the new cities of the world. In the history of none has such a rapid transformation taken place as in this section of Point Grey—from a tangled wilderness to palatial homes, one of which will cost when completed a quarter of a million of dollars, to be the home of a daughter of one of Chicago's multi-millionaires. Not one of these buildings are considered in the permits issued from the Building Commissioner's office in Vancouver. Point Grey was incorporated as a municipality January 1, 1908, and exempted improvements from taxation from its organization, and taxes wild land at a rate nearly double the rate on improved land. The assessed value of its taxable property for 1910 was, Land, \$14,644,588.00; Improvements; (not taxed) \$536,779.00. It has issued debentures of \$1,405,000 for public improvements, exclusive of Schools and Water-Works; for School purposes \$28,000; for Water-Works, \$525,000.00. No frontage tax is charged for public improve-

ments, these being paid for from the general tax on land values, and the sale of debentures, which will be paid for from the fund derived by taxing the land according to its value. In every direction through Point Grey District palatial residences are being erected and a million dollars will be expended in public improvements during this year. Granville Street, the principle thoroughfare of Vancouver, extending north and south, passes through the center of Shaughnessy Heights, continuing on through Point Grey to the north arm of the Frazer River, a distance of six miles from Burrard Inlet, the extreme northern limit of Vancouver. Even the City of Vancouver, with its phenomenal building activity, does not exemplify the impetus given to the erection of substantial structures by reason of their exemption from taxation more forcibly than Point Grey, with its contrast between the wilderness and the contiguous lots with improvements varying in value from \$5,000 to \$25,000. The change from wild land to make the site of a residence possible is of itself an object lesson for even the perverse college professor who would have to admit that a man ought not to be taxed for removing blackened unsightly stumps and trees and transforming the spot into a garden or a lawn. The vivid contrast is too striking to veil the utter absurdity of such a proposition. In dispensing with a frontage tax for local improvements and in raising all revenues for public improvements from a tax on land values, laying an increased rate on wild land, Point Grey has taken an advanced step in honest taxation; even her public spirited and energetic Reeve and Board of Aldermen hardly realize what wonderful potentialities are at their command to make Point Grey one of the most attractive districts in the world. It is in their power to leave a legacy to this Province that will redound in blessings to all the people of the globe in the years that are to come; not by any radical departure from the course they have been pursuing since they have been entrusted with office, but by gradually turning a larger share of the value that comes to the land in Point Grey, by reason of the public improvements, now underway, and by reason of the multitudes coming there to make their homes because of its incomparable natural advantages and its educational institutions. Why should not the people who come here to make the place a more desirable spot to live; why shouldn't they have a large part of the value they produce expended for their public benefit? Reeve Bowser! You have the ability and you are not lacking in courage; you have the confidence of your constituency! Take the lead in turning this recent wilderness into the brightest spot on the continent. Much better to leave such a legacy to your children than an inheritance of millions!

Bordering Vancouver and South Vancouver on the east, extending from Burrard Inlet to the North Arm of the Frazer River is the municipality of Burnaby, with an area of 27 square miles. Burnaby was incorporated as a rural municipality, September 22, 1892, and from its organization has totally exempted improvements from taxation. It has ten miles of excellent well oiled roads and has appropriated \$500,000 for road extension this year; also \$350,000 for a water works system and \$80,000 for schools. Three electric lines pass through it, running from Vancouver to New Westminster. The

Canadian Pacific Railway and the Great Northern pass through it and two steamers ply from its northern part to Vancouver. In 1908 the entire municipality was divided into 4,358 items, or parcels, on the assessment rolls, and the total value of both land and improvements was \$1,707,305. In 1910, the land was assessed at a value of \$10,324,610 and improvements at \$744,905, and according to the records this property was owned by 2,700 people or corporations. This year the aggregate land and improvement values will approximate \$18,000,000., the Board of Revision not yet having passed on the rolls. The population is estimated at 9,000, the assessment rolls for this year showing that there are now 24,560 items, as against 4,358 three years ago. The Province has a reservation in this municipality of 1,025 acres which is exempt from taxation. Burnaby not only raises all its revenue from a tax on land values, but it forces the wild land on the market by increasing the rate. In 1910 the rate on improved lands was $5\frac{1}{4}$ mills; on wild land, 12 mills; for 1911 the rate is to be increased; on improved land, $8\frac{1}{2}$ mills, on wild land, 16 mills; this notwithstanding the tremendous increase in land values. The municipal authorities, by experience, realize that it is a wise policy to make public improvements rapidly and substantially.

Adjoining the southeast corner of Burnaby, situated on the North Arm of the Frazer, about 15 miles from its mouth, is the City of New Westminster, with an area of less than six square miles, connected with the City of Vancouver by three street car lines, one of which renders a fifteen minute service, from early morn until midnight, a distance of 12 miles from terminal to terminal. New Westminster is the oldest constituted municipality in the Province, receiving its charter July 16, 1860, more than two years before the City of Victoria was incorporated. It is a remarkable coincidence that the two oldest cities in the Province, antagonistic rivals for Royal and Provincial favors, in the early years of the Province, New Westminster and Victoria, should be the two last of the principal cities of the Province to exempt improvements from taxation and then not until the people in each district pronounced overwhelmingly for it, Victoria by a vote of 2,392 for and 476 against, January 12, 1911, and New Westminster by a vote at an election April 12, 1911, of 248 in favor, and 98 opposed, the Council ratifying this vote unanimously May 22nd. The original site of New Westminster was divided into lots, and sold at public sale on the understanding that the purchase price was to be applied to opening streets and otherwise devoted to improvements of a public nature. A large sum was realized from this sale as it was generally understood that New Westminster was to be the capital of the newly formed Province. But the political and financial influence of Victoria was wielded, and induced the British Government to move the seat of government to the city named after Her Royal Majesty, Queen Victoria, notwithstanding her Royal Highness had changed its name of Queensborough by Royal Proclamation into a "Royal City and the Capital of British Columbia" and given it the name of New Westminster. On the faith of this proclamation many of the original purchasers invested their all in city lots, and were financially ruined.

New Westminster has a population of 15,000; the assessed value of its land and improvements for 1910 were: Land, \$8,496,575.00; Improvements, \$2,402,780.00. New Westminster was the first town in the Province to recognize and adopt the principle of municipal ownership, owning and operating its own electric light system due to a strenuous fight made by Hon. J. C. Brown, while mayor. Mr. Brown was a member of the Provincial legislature when the "Municipal Act, 1892," was passed, making it mandatory on all municipalities not working under special charters to exempt 50 per cent. of the value of improvements from taxation. Directly across Burrard Inlet from the City of Vancouver, a distance of about two and one-fourth miles, is the City of North Vancouver, connected with the metropolis by means of a municipally owned and operated ferry service, although to meet certain legal requirements the company is known as the "North Vancouver City Ferries Limited," the city owning the entire issue of stock with the exception of four shares, the board of directors being elected by a popular ballot of the registered voters. A twenty minute service is maintained between the two cities from 6.20 A. M. until 1 A. M. the regular fare being 5 cents, a commutation ticket making the fare less than three cents. Three steamers are now in service, and a fourth, to cost upwards of \$100,000 will be completed during the year. Passengers can reach the business center of Vancouver within 15 minutes of the departure of the boats from the North shore.

North Vancouver was incorporated March 12th, 1906, an amendment act being passed April 25, 1907. It has an area of nearly four miles and in 1907 had a population of about 1,700; and the assessment rolls for that year give the assessable property as follows: Land values, \$2,803,016; Improvement values, \$230,650; number on the assessment roll, 1,500; revenue from taxes \$32,374. The assessment rolls for 1911 give the following values; Land, \$9,435,485; Improvements, \$1,422,565; number on assessment roll 3,000; revenue from taxes, estimated \$1,800,000. During the present year work is already projected for sewers, water works extensions, streets, etc., aggregating \$1,225,000. Since its incorporation improvements have been totally exempted from taxation. Before its incorporation the City of North Vancouver was a part of the District of North Vancouver which was organized as a rural municipality August 10, 1891. In area North Vancouver is the greatest municipality in the province, containing 165 square miles, embracing a series of mountain ranges, the highest being 6,500 feet in height. There is at least 20 square miles between the Inlet and the mountains most desirably situated for a residential site. In 1907, when the City of North Vancouver was incorporated, the District's apportionment of the assessment roll was \$1,425,023. The assessment rolls of 1910 give the value of Lands, \$4,949,996; Improvements, \$293,650. It is estimated that these values will be almost double for 1911. A bridge is projected to cross Burrard Inlet at what is known as "Second Narrows," the distance across being about a half-mile, to be subsidized by the Provincial government, and the majority of the stock to be owned by the various municipalities adjacent to Burrard Inlet. It is the

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boast of the citizens and officials of the District of North Vancouver that this is the pioneer municipality to exempt improvements from taxation, as in the twenty years of its existence no tax has ever been laid on improvements. In a two-page article prepared by an official, published in "The Eastern Progress and Development Edition" of *The Express*, the leading paper of North Vancouver, this is given special prominence in extra large type: "No Taxes are Levied on Improvements, the Single Tax system having been followed ever since incorporation." On a rough calculation, excluding New Westminster, which has been taxing improvements, we find that in the last five years the City of Vancouver and this contributing territory have made the following gains:

Year	Pop.	Land Values	Improvement Values.
1906	55,000	\$ 32,777,721.15	\$14,991,339.45
1911	150,000	192,638,147.00	44,929,493.00

It should be remembered that in none of this territory was there any tax laid on industry during this period, except the 25 per cent levied on improvements in the City of Vancouver for four years and the Provincial tax.*

WHAT SINGLE TAX HAS DONE FOR VANCOUVER.

By L. D. TAYLOR, Mayor of Vancouver.

From "Man to Man," (predecessor of the British Columbia Magazine) June number, 1910, published in Vancouver.

The taxing of the "unearned increment," a term used to express the increase in land values uninfluenced by the effort of the owner, is no longer an experiment in Vancouver. Fifteen years ago the City government concluded to encourage building by reducing the improvement tax fifty per cent. The effect was immediate. Huge buildings at once began to rise up where shacks had stood.

In 1906, as a result of the success of the first experiment, an additional decrease of twenty-five per cent. was made in the improvement tax. At once building operations showed another startling increase—an increase that when compared with the increases shown in the statistics of other cities was wholly out of proportion to the increase of population.

*Amount of Revenue levied from the City of Vancouver from April 1, 1910 to March 31, 1911.

Personal Property.....	\$ 63,375.08
Income Tax.....	56,876.11
Revenue (Poll) Tax.....	56,055.00
Total.....	\$176,306.19

At the beginning of this year, it was decided to eliminate the building tax altogether, and, in consequence, the Single Tax was adopted in its entirety.

From the beginning the cities of the Canadian West have taken the initiative in promoting the Single Tax policy by putting it into actual operation while other municipal governments have not reached beyond the theoretical. Vancouver's policy of valuing land at full capital value and improvements at only fifty per cent., thereby taxing buildings only half as much as sites, was adopted long before the Single Tax leaders had begun their campaign of education that today reaches around the world. And so satisfactory was this first experiment that when the further reduction of twenty-five per cent. was made so as to tax the capital value of improvements only one-quarter as much as that of sites, the opposition was so small as to be scarcely worth taking into account. The last step taken—the adoption of the Single Tax system in its entirety—has placed Vancouver in the unique position of being the only City of metropolitan size on the continent to elect a municipal government on a Single Tax platform. Edmonton is the only other Canadian City in which the system has been adopted without reservation. And there the same immediate effect has been felt.

That Single Tax is attracting the attention of economists and municipal governments everywhere is demonstrated by the large number of letters that come into the mayor's office each day inquiring as to the result of the "Vancouver experiment" which, indeed, no longer may be regarded as an experiment at all, since the Single Tax has resulted in such rapid upbuilding of the City that no one, not even extensive land owners, have any desire to return to the non-progressive former scheme of taxation.

The land owners, as a matter of fact, receive greater benefits from the Single Tax than even the builders and building owners themselves, for while the tax on improvements has been abolished, the land tax has not been increased, and still remains twenty-two mills on the dollar, just what it was before the Single Tax was adopted.* With the tax remaining the same, whether a site is improved or unimproved, it is readily seen that lot owners would rather have their property improved and bringing in an income. It

*This must be accepted as a statement of fact, and not as favoring the taking of no more than 22 mills in the dollar. It is no part of the Single Tax to favor landowners as landowners. But because 99 per cent of landowners have interests as builders, capitalists or laborers, their gain from the application of the Single Tax principle must be quite as great as that coming to other members of the community. If this tax of 22 mills in the dollar leaves the same amount of economic rent or site value in the hands of landowners as before, or if—as now seems the case in Vancouver—the impetus to prosperity caused by the removal of the tax on buildings has been to actually increase economic rent or site value remaining to landowners, there is even greater necessity of keeping on in the way the city has begun, and taking gradually an ever increasing proportion of land values until the full amount is absorbed for public purposes. Otherwise Vancouver faces the inevitable interruption that comes to the prosperity of every "boom town" whose history is a matter of record.—EDITOR SINGLE TAX REVIEW.

is simply a question of which is best policy, to have a dollar lying idle in an old sock, or to have it working, bringing in an income, at a bank.

The municipal building statistics during the last fifteen years clearly demonstrate the value of the Single Tax in hastening the substantial upbuilding of a city. Before the fifty per cent. reduction in the value of building improvements was voted in the year 1895, building operations in the city of Vancouver represented approximately \$200.00 per capita. In the year 1905 the per capita value of building improvements increased to \$245.00 and in 1905—the end of the ten year period during which the fifty per cent. basis was in operation, the per capita value of improvements had increased to \$284.00. A similar increase was shown immediately following the further reduction of twenty-five per cent. In 1908 the per capita valuation of building improvements was \$302.66, and in 1909 the figures were \$308.17, and yet these statistics, striking as they seem, do not half tell the story for the reason that the population of Vancouver increased from 17,000 in 1894 to over 100,000 last year, and in the last five years has been trebled. That Vancouver's building operations have exceeded those of any other city in the Pacific northwest is clearly shown by a comparison with the building figures presented by the statistics of the other municipalities. A glance at the following table shows the steady increase since 1895 and shows also the reductions in the assessable property in the proportion of the amount of money spent in improvements:

Year	Real Property	Improvements	Total Assessable property.
1895.....	\$13,829,724.	\$ 4,317,660.	\$18,147,384.
1896.....	13,109,394.	4,278,680.	17,388,074.
1897.....	13,000,869.	4,441,490.	17,442,359.
1898.....	12,672,649.	4,551,740.	17,224,389.
1899.....	12,705,099.	5,011,190.	17,716,289.
1900.....	12,826,905.	6,726,740.	19,553,645.
1901.....	12,792,530.	7,440,600.	20,233,130.
1902.....	12,842,150.	8,223,220.	21,065,370.
1903.....	13,845,565.	9,091,270.	22,936,835.
1904.....	14,440,935.	10,247,920.	24,688,855.
1905.....	16,739,640.	11,804,250.	28,543,890.
1906.....	25,101,760.	14,087,640.	39,189,400.
1907.....	38,346,335.	16,381,475.	54,727,810.
1908.....	41,641,870.	20,127,035.	61,768,905.
1909.....	48,281,330.	24,405,210.	72,686,540.

Since the reduction of the improvement tax to twenty-five per cent. in 1906, more steel and granite buildings have been erected in Vancouver than during any previous decade, and in proportion to the size of the city, more substantial, costly buildings have been erected in Vancouver during the last four years than in any other city on the coast. Beginning with the election of

last January, when the Single Tax system was adopted by the Council in its entirety, permits for buildings have been applied for at a more rapid rate than at any other time since the incorporation of the City, and it is estimated that over a million dollars worth of handsome private residences are either under construction now or will be before the end of the year. Since the first of the year six steel skyscrapers have been projected, two of them already under construction, and plans have been drawn for four more. Modern steel apartment buildings are going up in every section of the city, and frame and brick buildings that for years have stood untouched on Granville Street are now giving way to steel structures. The affect of the Single Tax on building operations has been immediate, but nowhere has the beneficence of the system been more fully felt than among factory workers and wage earners. In Vancouver seventy-five per cent. of the toilers own their homes. This estimate is conservative, and is based on figures presented by the employers of labor.

Other cities of the west, making efforts to attract capital to them, have discovered that land owners instinctively "boost" prices to the outside purchaser and this stands in the way of the city's progress. With the Single Tax in force, no property owner is going to set up a claim that his property is worth twice its real value, when he knows that such a claim will make him pay twice the amount of taxes he is now paying. Under the Single Tax, as it is operated in Vancouver, a new sky line is being built up for the city, a sky line of tall, substantial buildings of stone and granite, and under the Single Tax, not only is the man who builds benefited, but also the land owner, the tenant and the man who works with his hands in the city's factories and saves his money to build his family a place they can call home.

JOSEPH FELS AT PENDER HALL, VANCOUVER.

Makes a Striking Address Before a Large and Representative Gathering.

Extracts From the Vancouver World.

A luncheon was tendered to Joseph Fels, multi-millionaire, philanthropist, reformer, economist, disciple of Henry George, and author of the epigrammatic truism, "Not a dollar for charity but millions to cure the need," in Pender hall at 1 o'clock this afternoon.

More than one hundred and seventy-five were present. The luncheon was arranged by His Worship, Mayor L. D. Taylor, although it was a public expression of regard to the man who is spending \$1,000 a day to bring about the doctrines of Single Tax.

No gathering in this city could have been more representative. There were present men from every human walk of endeavor. There were judges, ecclesiasts, barristers, bankers, statesmen and men of all distinction.

It was a gathering that will long live in the list of notable gatherings in this city. It will equal—if not excel—any gathering ever given under the auspices of the Canadian Club or any similar organization.

Mr. Fels was given a rousing but informal reception as he entered, and he was compelled to shake hands with a throng that crowded about him most enthusiastically.

Mr. Fels is a Hebrew. He is short and witty. "Vancouver is growing," said someone to him.

"That's good," said Mr. Fels.

"It's natural growth, too," said the speaker. "You yourself have grown, too, you know."

"Not much," said Mr. Fels, looking down at his scant five feet of height.

Mr. Fels was given the post of honor. To his left sat Mayor L. D. Taylor. To Mr. Fels' right sat the American consul, while to the right of Mr. Wilbur sat Hon. Joseph Martin.

The luncheon was served. It was a luncheon that delighted Mr. Fels, "Good food, splendid food," he commented, "and what's more to the point—plenty of it."

Joseph Fels may be a dwarf in size but in repartee he is a mental giant.

At half past one Mayor Taylor arose and requested that "God Save The King," be sung. All sprang to their feet and from the hearts of nearly two hundred people poured forth the loyal, inspiring and patriotic anthem.

SHORT AND WITTY.

The Mayor formally presented Mr. Fels to the audience who were in just the right mood to show their appreciation of the feast of reason they anticipated by according him a most enthusiastic reception. Mr. Fels placed himself at once in accord with the sympathies of the meeting. In a jocular way he referred to his height (he stands about five feet nothing), and proceeded to climb onto a chair. He told how he happened to make England his permanent home—so far as he has one—by going there ten years ago to open a sales' agency for a "saponacious compound." In London he found economic conditions so poor as to force him to find out the reason, and so far as in him lay to also find the remedy. This, he says, does not lie in charity, in philanthropic institutions, or orphan asylum or in work houses, but it lies in stopping the leak instead of bailing the boat.

Having had some academic knowledge of the teachings of Henry George, "than whom no greater man has ever lived," it was born in his brain that the only way out of the sink hole of despair was in adopting the teachings of that great economist. He is certain that every piece of money doled out in forms of charity but helps to rivet the chains which bind the common people today.

In coming to Vancouver he came as to Mecca, as to the holy city of the Jews, as to the altar of development of the Single Tax idea, because here the people had had the courage to put into practice the economic measures of Henry George. The fact that thirteen millions have gone into buildings here

in the past year and that these buildings are occupied as fast as they can be finished, speaks more for this measure than volumes of words. It is a wonderful record from a material standpoint, but from a moral standpoint is even greater. It means that here men will hold up their heads and that every one can get work who wants work. This city is unique in that it possesses no beggars, workhouses, poorhouses for the sheltering of penniless men and women, things which are to be found in all American cities.

In speaking of nationalities, Mr. Fels said that all countries looked alike to him in being the homes of common people who must be protected against the conditions which eat out their hearts.

One thing he could say about England was that when a man went there to do business they did not ask where he came from, but they did ask: "Are you a man, have you clean hands?" Mr. Fels showed that there was a bit of superstition in his nature because he held that richness or poverty depended on chance—"a turn of the card," as he put it. Chance, he said, had enabled him to become rich, while others remained poor, but he had to admit that he took advantage of opportunity when it came. All people were trying to get rich; but they did not grasp the opportunity. The land question was coming to the front the world over. Recently he had formed the first Single Tax Club in Paris, France. People came to Vancouver looking for a chance. A chance to use their muscle and their brains. And in Single Tax came the greatest aid to the reward of individual effort.

BUSINESS MAN'S VISION.

"I simply have a business man's vision," continued Mr. Fels, with emphasis, and picking up a pamphlet which he said had been given him in London, he read: "Land value tax, good finance—Vancouver's credit high—Last quotations of bonds record prices—Building accommodation increased under Single Tax." That is very significant," commented the speaker.

Mr. Fels referred to Philadelphia as the most corrupt city in the United States. "That is where I live," he added, amid laughter. "I see rascality in Philadelphia, and attempted honesty in Vancouver." (Laughter and applause.) "I warn you men and women that you have in the hollow of your hand the salvation of the world. This is the most important thing that has happened since Canada was a country. (Loud applause.) You cannot afford to lose one single advantage to the speculator in land values that you have over him. You have got him on the run. (Laughter.) If you don't keep him on the run, the fault will be on your own heads." (Applause.)

Referring to Vancouver's license fees, Mr. Fels continued, "I venture to hope that when I again visit Vancouver there shall be no license or tax or fine for doing any legitimate business that does not interfere with any other man in Vancouver. (Applause.) I hope that these licenses will persecute you until you let loose on them."

UNEARNED INCREMENT.

To illustrate his points on "unearned increment" of land, Mr. Fels next told of how he blossomed into a philanthropist. Seven years ago on one

of his sundry trips from England to the United States "to get another breath of American corruption," a real estate agent of Philadelphia recommended him to buy a piece of property as a good investment. The agent frankly admitted that there was no railway due there just then, but the land would come in by and by. It was $11\frac{1}{2}$ acres in extent and the price was \$35,000. He finally bought it at \$32,000 and then he turned around to see what he could make of it. He decided to hand it to an association to be divided into forty garden plots for the use of the people, he retaining his ownership. He said to himself, "Fels, you will certainly get your name in the Doomsday book," but as one of the conditions he decided to get it into as many newspapers as he could, accompanied by his picture. He thereupon became such a celebrity that he was invited to afternoon teas. The house on the property he gave to another society for the use of needy young women, and a condition of that was that he should appear in the papers as the charitable Mr. Fels.

Last year when he returned to Philadelphia he found the property still there and the agent came to tell him for how much it could be sold. He was told that at that time he could get \$100,000 and if he held it two years more he could get \$125,000.

SOLD IT FOR \$125,000.

"I said to Yokaum if they want that property at \$125,000 tell 'em they can have it.

"Now ladies and gentlemen, I sold that property for that sum. Now I ask you who made me that \$90,000. Did I? No, I did not.

"Did that property belong to me? No, it did not. It was made \$90,000 more valuable by the people of Philadelphia, who increased it by their building, and to the people of Philadelphia it should belong. And I have the courage to say to you that I do not own it rightfully. I know that four-fifths of you here are interested in the land question. But how many of you here have the courage that I have and will stand up and say that the city should own the property which is now in your name? If I am at all in error I ask his worship to correct me. But I understand that the land tax here is but 2 4-10 per cent. and I want to say to you that Vancouver will never be what she should be until the entire annual value is taken. I have made the acquaintance of one of your distinguished gentlemen whom I met in London, and who, I hope, Vancouver does not love more when he is absent. I refer to the Hon. Josc Martin, M. P. I told him in London that if he wanted to make a name for himself and to know how the cat jumps, that he should preach the doctrine of Henry George; that he should study the whole land question and then espouse this great truth. For in no other way could he be a true man, a politician and a great statesman, which I am sure he is, all three.

He was proud to know and to pay tribute to the man who had put his shoulder to the wheel, he meant the mayor of the city. (Cheers.) He was aware he had his enemies for the good work he was engaged in, and was hated like the devil. (Cheers and laughter.) But if he were not, under the

VANCOUVER BUILDING INSPECTOR'S REPORT.

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circumstances, he would not be worth a cent. (Renewed cheers.) He was doing God's work in what he had done, and the people of this city appreciated his efforts. (Cheers.)

VANCOUVER BUILDING INSPECTOR'S REPORT.

In closing the year's business in the Building Department, it is very gratifying to be able to report such a substantial increase over 1909. It is also most gratifying to know that Vancouver is the only City west of the Rockies, that shows an increase over last year.

Furthermore the increase is most phenomenal when it was made without taking in any more territory. The present area of City is only eight sq. miles. I am safe in saying that just outside of the City, and what in every way is as much the City of Vancouver as any portion within the Corporation Limits, there has this year been over four million dollars worth of building done, of which my record gets no credit.

The following figures represent the year's business:

No. of permits issued for Dec. 1910.....	140
Value of Buildings " " " "	\$ 958,775.00
No. of permits issued for Dec. 1909.....	140
Value of Building " " " "	\$ 512,919.00
No. of permits issued for (12) months 1910.....	2260
Value of Buildings " " " "	\$13,150,365.00
No. of permits issued for (12) months 1909.....	2054
Value of Buildings " " " "	\$ 7,258,565.00
No. of permits issued for (12) months 1908.....	1697
Value of Buildings " " " "	\$ 5,950,883.00

All of which is respectfully submitted.

Yours very truly,

(Sgd) S. N. JARRETT,

Building Inspector.

Permits issued March, 1911, 269. Value.....	\$2,417,798.
" " " 1910, 253. "	1,806,106.
" " first 3 months, 1911, 587. Value.....	4,607,330.
" " " " 1910, 586. "	3,318,212.

If the tendency of immigration is rather to increase land values than to increase wages, in what better way can the money to pay for the promotion of immigration be raised than by taxing land values?—Portland (Oregon) *Labor Press.*

LITTLE ESSAYS ON A BIG SUBJECT.

LITTLE ESSAYS ON A BIG SUBJECT.

(For The Review.)

By J. W. BENGOUGH.

(Continued.)

In last number we announced the conclusion of these papers in this issue. Owing to the crowded condition of our columns we postpone the publication of the two short remaining chapters until next issue.—EDITOR SINGLE TAX REVIEW.

CHAPTER XVII.

There is, of course, a general agreement as to something being desperately wrong in our social system. The phenomena indicating this are visible to all thoughtful men. The single fact that notwithstanding continuous progress in wealth-producing power, there is no corresponding increase in general comfort; that the actual result is the raising of some to unreasonable riches and the depression of others to an ever deeper poverty, condemns the present system. But the school master of the day is nonplussed to account for this phenomenon, and as a consequence, utterly at a loss to suggest a remedy for it. We have already noted that the mournful conclusion of the Political Economists of the schools is, in short, that the state we contemplate is the mysterious dispensation of Divine Providence. The church in general accepting this expert opinion, counsels men, therefore, to be "content in the condition wherein it has pleased God to place them." Malthus, who combined in himself the offices of Political Economist and reverend clergyman, set forth his explanation that it had pleased the creator to so arrange matters that "population tends to outrun sustenance." This, as a statement of a "natural law," has been accepted and incorporated in the science of Political Economy as taught since his day. In Thomas Carlyle there arose a true soul and deep thinker, who named such a science "dismal," as well he might. The "condition of the people" was the first theme which took hold of Carlyle's youthful mind, and the dark problem remained his chief anxiety to the end of his life. Meanwhile he had little respect for the professional economists, as witness this extract from his journal:

"Is it true that of all quacks that ever quacked (boasting themselves to be somebody) in any age of the world, the political economists of this age are, for their intrinsic size, the loudest?"

Another entry in the journal indicates that, momentarily at least, the truth had flashed on his mind:

"A man," he writes, "with £200,000 a year eats the whole fruit of 6666 men's labor through a year; for you can get a stout tradesman to work and maintain himself for the sum of £30. Thus, we have private individuals whose wages are equal to the wages of seven or eight thousand other individuals. What do these highly beneficial individuals do in society for their wages?"

Kill partridges. Can this last? No; by the soul that is in man, it cannot, and will not, and shall not!"

One would suppose that Carlyle had discovered the real root of the trouble—landlordism. But alas! his thought did not pursue this true clue.

"When Carlyle published his views on the 'nigger question'" say Proude, "his friends on both sides of the Atlantic were astonished and outraged. Yet the thought in that pamphlet and the thought in *Sartor Resartus* is precisely the same. When a man can be taught to work and made to work (as in slavery) he has a distant value in the world appreciable by money, like the value of a horse. In the state of liberty where he belongs to nobody, and his industry cannot be calculated upon he makes his father poorer when he is born. Slavery might be a bad system, but under it a child was worth at least as much as a foal, and the master was interested in rearing it. Abolish slavery and substitute anarchy in the place of it, and the parents, themselves hardly able to keep body and soul together, will bless God when a timely fever relieves them of a troublesome charge."

This is a paraphrase of Carlyle's view as set forth in the Essay referred to. He was, unhappily, strangely blind to the fact before his eyes that the system of landlordism, under which, as he bitterly said, private individuals who did nothing for mankind but kill partridges were permitted to consume the annual wages of seven or eight thousand workers, was but a new kind of slave system, differing from "Nigger Slavery" only in this, that the masters (Landlords) were *not* "interested in rearing" their slaves.

"This fact, for fact it is, still waits for elucidation," says Proude—another of our great modern schoolmasters. The fact he alludes to is that in the present social system every additional child is a curse rather than a blessing to poor parents. He, too, failed to see that the spoliation involved in the landlord system was the plain and sufficient elucidation. To the end of his life Carlyle could hit upon no better remedy for the awful condition of the English laboring classes (or rather the classes that implored the privilege of laboring, which could not be granted them) than this: that the land-owning aristocracy should cease 'preserving game' and do their heaven-appointed duty, of furnishing "governance and guidance" to their unhappy brethren. Surely an impotent conclusion! "Not long before his death he was talking to me," says Proude, "of America, and the success with which the surplus population of Europe had been carried across the sea and distributed over that enormous continent." Here again he might have got another flash of light on the truth. There was at that date a wide expanse of *free land* in America; an absence of "landed proprietors" to absorb the earnings of workers. At the present moment the conditions in America are little better than those of Europe, for the available land is now all "owned."

As with Carlyle and Proude so with all the other schoolmasters of our era, down to the advent of Henry George. He was the first to grasp firmly and set forth clearly the explanation of the great paradox of Poverty keeping pace with Progress. And to him, too, the world owes its everlasting thanks

for the discovery and advocacy of the simple, natural and practicable method whereby in peaceful fashion, without the revolution and bloodshed which Carlyle prophesied, the great and long standing injustice may be rectified.

(To be concluded in next number.)

THE ABOLITION OF POVERTY BY THE RESTORATION OF EQUAL RIGHTS TO THE USE OF THE EARTH.

AN APPEAL TO THE WHITE SLAVES OF LANDLORDISM,

By GUSTAV BÜSCHER, of Zurich, Switzerland.

(Translated expressly for *The Single Tax Review*.)

IN TWELVE CHAPTERS.

- I. A LETTER INSTEAD OF A PREFACE.
- II. THE CAUSE OF POVERTY.
- III. PROPERTY AND SLAVERY.
- IV. THE REWARD OF DOING NOTHING.
- V. FATHERLAND AND FREEDOM.
- VI. HISTORICAL SKETCH OF PRIVATE OWNERSHIP OF LAND.
- VII. HOW THE EQUAL RIGHT TO THE USE OF THE EARTH MAY BE RESTORED
BY THE TAXATION OF LAND VALUES.
- VIII. THE TAXATION OF LAND VALUES COMPARED WITH OTHER TAXES.
- IX. HOW IT WOULD BENEFIT THE WORKERS.
- X. HOW IT WOULD BENEFIT INDUSTRY, BUSINESS AND ENTERPRISE.
- XI. HOW IT WOULD BENEFIT FARMERS AND PEASANTRY.
- XII. AN APPEAL TO THE READER.

IV.

THE REWARD OF DOING NOTHING.

When Peter and Paul divide a cake, the piece the one gets will be smaller as the piece of the other is larger. Three factors divide between them the fruits of human labor. The workers, those who work with brain or muscle, whether as navvies or draftsmen, as agricultural laborers or bank managers, receive wages, capitalists receive interest on the wealth used in promoting production and commerce; and the land-owner receives rent for the use of the land. Other things remaining equal, the greater the reward of the one, the less there remains for the others.

Under present conditions there is always some invisible and to most of us incomprehensible cause at work constantly forcing wages down to the

lowest level at which the majority of the workers will consent to live and work, and concurrently reducing the normal rate of interest on capital. Despite the marvellous increase in the productive power of labor and capital during the past two hundred years, increasing it more than tenfold, the wages of those who perform all the necessary work have increased but little, and the rate of interest has steadily declined. In truth, the purchasing power of labor has scarcely increased at all; and in all countries the industrial masses of the people are practically living from hand to mouth.

Nor is the reason far to seek. The land on which and from which all men must live has been made the private property of the few; and the ever-increasing rent from land, instead of advantaging all, enriches only its few fortunate possessors. In a small village labor is necessarily less productive than in the larger towns and centres of industry. There is less efficiency, less division of labor, less of modern machinery, and more unnecessary, useless waste. Should the village grow into a city, with an enormous trade, and industries worked with the best machinery, with its railway stations kept busy with goods and passenger trains, and with tramways running through all its streets: who will mainly benefit by such a development? Will employment be more constant and certain, and the wages of labor materially higher? No, employment will not be more certain, but rather the reverse; nor will the wages of labor be materially higher—it is more than probable that, owing to increased rents and the increased cost of provisions, the purchasing power of labor will be lower. Will the rate of interest be higher? No, the normal rate of interest will certainly be lower. Who, then, will reap the lion's share of the increased production? Who else but the land-owners? Land now selling by the acre will then be sold by the foot or yard, now let for a few shillings, or sold for a few pounds, will then let for as many pounds, or be saleable for as many thousands of pounds. The value of the land will go up and up. If you have a piece of land in a favorable situation in a rapidly growing city, you need neither to work nor worry; others will work and worry for you. You need do nothing to promote the development of the town; you may, indeed, hinder its development by allowing your land to lie idle, and yet from the fruits of their labor its inhabitants will reward you more handsomely than they will their most honored and useful official.

Private property in land is as a lottery to which all must subscribe, but from which only a privileged few can draw the prizes, in which the prizes are for those who have, the blanks for those who have not. Everybody needs the use of land, so everybody must, directly or indirectly, contribute toward the tribute exacted by the landowners. Every child born into the world increases the demand for land and for the fruits of the land; so does every increase in trade, every improvement in the industrial arts. There could not be imagined a more perfect scheme for the legalised plunder of the poor by the rich, of the industrious by the idle.

The accusation that the gains of the landowners are unearned, is often met by the contention that the gain of merchants is also unearned. What

is the difference, it is asked, between the gain of the merchant and the gain of the landowner, between the gain of the land-owner and the gain of the factory-owner, between a man who is speculating in commodities of all kinds, wool, cotton, coal and so on, and the man who is speculating in land? This sounds very plausible; but, even if it were true it is no defence at all. Is a burglar less dishonest because there are other people who also rob us of our possessions?

But it is not even true that there is no difference between the gain of the land-owner and the gain of the merchant and the factory-owner, between the gain of the land speculator and the gain of the speculator in wool, cotton, coal and other merchandise. They are, in truth, as different as fire and water.

Let us take a concrete example. Wheat is produced, drawn forth from the land, by the labor of the farmers. Every family requires annually a certain quantity of wheat. If the wheat harvest promises to be poor, speculation at once sets in and increases the price of wheat long before there is an actual shortage, thus not only checking consumption, but also encouraging increased production. If speculation did not thus set in, consumption would continue unchecked, until scarcity resulted in famine prices. On the other hand, if the harvest promises to be unusually good, speculation at once forces the prices down, giving farmers a necessary warning that increased cultivation of wheat is not required, nor likely to be profitable to them. We are quite aware that speculation may be abused, and lends itself readily to many abuses. But that is no reason for forcibly stopping it. The use of razors is abused when men cut their throats with them; but we do not therefore advocate stopping the production of razors. Many people commit suicide on our railways, but no one would suggest that we should, therefore, do without railways.

Speculation in land, on the other hand, yields no such advantages. It may abnormally increase the price of land, but cannot increase the supply by one square foot. For the land is there, whether made the object of ownership or of speculation, or not. Speculation in land cannot, therefore, increase the supply of land in order to meet a growing demand. Nor can it check the production of land in order to save the producers useless and unnecessary labor. Its one purpose and its one effect is to force up the rental and selling price of land, and thus to mulct the land-users to the greatest possible extent. In all other markets there are speculators for a fall as well as for a rise, the latter striving to force prices up, the former striving to force prices down. But in the land market all are striving to force prices up. To all who have to use land, speculation in land is never beneficial, but always injurious, never a blessing, always a curse.

Again, the profit gained by the man who invests his money in some successful industry or business, is a very different thing from the profit gained by the man who invests his money in land. The latter does not promote, in fact may hinder, the growth and development of the trade and industry of the community; the former enables enterprises to be undertaken which without such aid would not have been possible. Furthermore, investments in business and industrial enterprises only yield a return if such business result

in rendering service to the community,—unless they do so, they will not only yield no return, but result in the loss of the money invested. But in buying land a man renders no service to the community, since the land is there, and just as valuable to use whether he bought it or not. And whether the selling value of the land decreases or increases, every penny of rent he draws is not dependent upon his rendering any service to the community. The man who buys land buys the power to appropriate to himself the fruits of the labor of others; the power of being able to command service without rendering any counter service, which those who invest their money in industrial enterprises can never hope to do.

In what are called good times, in times of expansion, when business is good, the employment of labor more constant and the wages of labor higher than usual, the value of the land rises higher and higher. There is a land boom, until the speculation in land forces up the price of land so high as to bring about a reaction. Those who would build themselves houses are unable to pay the prices demanded for building sites; those who do build, in spite of the high prices, soon find themselves ruined. The development of every branch of productive enterprise is checked, for every industry requires the use of land, and land has become too dear. Opportunities to work are reduced; competition for employment is increased; wages are forced to a lower level; consumption is effectively checked; business is bad; the unemployed are increased in numbers, and drag down others with them. The workers must go idle, their families must starve and perish, because the demands of the lords of the land can no longer be met, and so they are forbidden to work. Gradually things become better, economies are made by the employers or the employed, or the demands for rent are reduced, until renewed prosperity brings about another boom, to be followed by another relapse.

Such commercial crises, as they are called, are periodic in both Europe and America, and press heavily on the workers. From all sides come reports of increased lack of work, of reductions in wages, of scenes of humiliation and misery. But if between Europe and America were discovered a new continent, where the use of land were to be had for nothing, the crisis would disappear as if by magic. The value in land in both Europe and America might go down, but there would be no unemployment and a general demand for labor at increased wages would result. For to have the use of land for nothing means that the workers can demand the full fruits of their labor.

The constant pressure on our industrial life, which is continuously crushing the smaller firms and shop-keepers out of existence, which keeps wages at the lowest possible level and shortens the life of the workers, is not due to any mysterious cause incomprehensible to the average man. It is due to the fact that in our blindness and ignorance we have made land, the field of all labor and the source of all wealth, private property, and that just as our need for its use increases, so it becomes less available to our labor and dearer, the rise in rent absorbing an ever increasing portion and proportion of the fruits of our toil.

(To be Continued.)

LOS ANGELES AND VANCOUVER COMPARED.

AN APPEAL TO THE CITIZENS OF THE FORMER CITY.

(For the Review.)

By LUTHER S. DICKEY.

It was my intention to make an extended comparison of Vancouver's system of taxation with that of Seattle, Portland and Los Angeles, and I spent some weeks gathering accurate data in these places. But my investigations in this Province led me so far that I must content myself with a brief comparison with Los Angeles, and use the data for another issue. The statistics used here from Vancouver do not have any augmentation from the numerous growing suburbs, part of which are now amalgamated with the City. They are confined solely and exclusively to the eight and a half square miles of the City, one third of which two years ago was a dense wilderness. Los Angeles' district embraces a little over one hundred square miles.

Los Angeles County has an area of 4,000 square miles. Within its territory may be found the climate and scenery of almost every part of the state—from sea-shore to mountain top. Within two or three hours travel a remarkable variety of climate can be found. It is a boast of her citizens that "on a winter's day the traveler may breakfast by the sea-shore, after a dip in the ocean, lunch amid the orange groves and dine in the snow fields of the Sierra. * * * A climate that makes the sick well and the strong more vigorous." The City of Los Angeles embraces over 100 square miles of this County. She is the commercial metropolis of Southern California and possesses four transcontinental lines of railway. By annexation in recent years she has become a seaport, and although denied a harbor by nature, the United States Government by an expenditure of \$3,000,000 has provided one, which is pronounced as absolutely safe for the largest sea-going vessels, approachable during the heaviest storms.

The features which most attract settlers to this country, next to its admirable climate, is the wonderful rapidity with which all kinds of vegetation grow, small vegetables such as radishes, lettuce, etc., flourishing the year round, while flowers may be plucked from the garden any day in the year. The natural lay of the land makes it exceptionally easy to build a home or to start a garden. Nature has lavished her gifts without stint to make Los Angeles a City of homes.

It is also the financial and manufacturing center of Southern California, which has an area greater than the state of New York. The vast volume of petroleum produced within the City limits gives her the cheapest of fuels, and has made oil refining and oil supplies among her principal industries. Her alluring climate has not only attracted capital but the owners of capital also. Its delightful climate, level country, excellent roads, and the wealth

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Year	Los Angeles.		Vancouver.	
	Land.	Improvements.	Land.	Improvements
1909	\$169,871,145	\$69,150,330	\$41,890,500	\$24,405,210
1910	145,969,984	64,018,810	64,774,731	29,572,445
1911	200,472,180	81,088,390	57,900,702	37,845,260

Year	Los Angeles.		Population.		Vancouver.	
	No.	Value.	Population.	No.	Value	Population.
1906	9,072	18,158,497	240,000	1,006	\$4,308,410	52,000
1907	7,584	13,275,943	284,000	1,773	5,632,744	60,100
1908	7,373	9,934,208	305,000	1,697	5,950,893	66,500
1909	8,571	13,260,713	315,000	2,054	7,258,565	78,900
1910	10,738	21,684,100	319,198	2,260	13,150,365	93,700
1911 (4 mos.)	3,597	6,850,523		838	4,778,720	
1911 (May)					2,488,050	

of its citizens, have combined to make it the ideal home of the automobile, compiled statistics indicating that approximately 20,000 are in use with an aggregate value of \$30,000,000.

Best of all, Los Angeles has a citizenship that is aroused and although yet groping, it has within it the spirit that will mould its ultimate destiny. Her citizens belong to the category of the forward and progressive makers of cities. As I write in view of the snow-capped mountains of British Columbia, a thousand miles northward, the refrain of a song of one of them—Dee Burlingame,—keeps ringing in my ears: "Los Angeles! Los Angeles! * * * watch how we're growing." It is their boast that they will soon count a million. Yes; and if it were not for her abominable system of taxation, in a few years they would count their population by millions. More than three decades ago a citizen, then of California wrote these words: "Taxes which lack the element of certainty tell most fearfully upon morals. Our revenue laws as a body might well be entitled, "Acts to promote the corruption of public officials, to suppress honesty and encourage fraud, to set a premium upon perjury and the subornation of perjury, and to divorce the idea of law from the idea of Justice. This is their true character, and they succeed admirably. A Custom House oath is a by-word; our assessors regularly swear to assess all property at its full, true cash value, and habitually do nothing of the kind; men who pride themselves on their personal and commercial honor bribe officials and make false returns; and the demoralizing spectacle is constantly presented of the same court trying a murderer one day and a vender of unstamped matches the next!" That system is in vogue yet in the Golden State and does more to retard emigration and stifle industry than drouths and earthquakes. Her absurd system of "hold up" is best understood by an illustration—a supposititious one—but if men had any regard for veracity or the sanctity of an oath, would occur often at assessment times. I have in mind two bungalows separated by a vacant lot in a resident district, in which the lots are of uniform size, 50 feet by 120. The bungalows may have cost one thousand or five thousand dollars; the lots, save the corner ones, are assessed uniformly at a valuation of \$300.; the bungalows at \$1,150. I have authentic information that the owner of the vacant lot, which is covered with unsightly wild grass, refused an offer of \$1,800 for it. Suppose (here is where imagination begins—nothing but facts have preceded) two men were to move to Los Angeles from a State where personal property is exempt from taxation, arriving there the last week of February, bringing with them all of their personal and household effects, which might consist of household furniture worth about a hundred dollars, and each having a certified check for \$2,000. They rent and move into the two bungalows referred to. Before the week is out one of them transfers his certified check for \$2,000 to the owner of the lot for a title deed. The other deposits his in a local bank subject to check. The next week a deputy assessor drops around, first calling on the lot purchaser. The following colloquy occurs.

"I am the deputy assessor and wish to list your property for taxation!"
The newcomer replies: "You see this furniture here; it cost me \$75.00

to get it here from the east. I had a notion to let the railroad keep it rather than pay the freight. I bought this lot, pointing to it, last week, paying \$2,000 for it. That is the extent of my ownership."

The assessor figures a moment and is about to take his departure when the lot purchaser asks: "How much are you going to tax me?" "We'll value the lot at \$300;" replies the deputy, "and the law provides an exemption of \$100. on your household goods, so we'll not tax you anything for them. Our rate is 14 3-10 mills on the dollar so you will have to pay \$4.29." "How soon will I have to pay it?" asks the lot owner. "Oh, six months to pay half, and a year to pay the remainder; Good morning!" The same colloquy occurs at the other bungalow varied only by the owner of the bank deposit telling that he has \$2,000 deposited in the bank. The deputy assessor figures for a minute and says:

"Well, I'll have to ask you to let me have \$28.60 in payment of your taxes for this year." The newcomer thinks it a joke, but soon learns that the deputy is in dead earnest; he protests, and says he wants to look into the matter. The deputy politely bids him, "Good day!" and takes his leave. He makes a notation on a slip of paper which is left in the office of his chief that evening. The next day another deputy is sent with power to levy upon the man's property and collect unless security is put up for the amount, which, being a stranger the man pays, to end the bother. But this is not the end. A few days later the County Assessor's deputy calls and goes through the same process, adding a poll tax of \$2.00 in addition to the regular rate of \$1.43. for 1911, making the lot owners County tax \$6.08; the others' \$29.20, which must be paid at once, although the man may die the next day, or the bank close its doors. The man who invests in land, which is constantly increasing in value, is taxed \$10.37; the other \$57.80. Is this not a tax on industry, and a premium on monopoly? Let Los Angeles take a lesson from Vancouver and exempt homes and all kinds improvements of from taxation and her building permits will not only increase in number, but also in value; the encouragement of growing wild grass will cease and the site of every vacant lot will soon be transformed into an embowered garden with a substantial modern home, and she will help solve the labor problem by helping usher in the time when "They who build houses will inhabit them and they who plant vineyards will eat the fruit thereof."

Citizens of Los Angeles! upon you rests a great responsibility! Your fair city is the storm center of a great industrial war, and it behooves you to do your part to end it! This war will not end by a compromise between the men who are employing labor and the employee! That will only bring a brief lull in the conflict which will not end until both labor and capital go untaxed. To-day in Vancouver hundreds of half-finished houses are at a standstill because of this war. It is a losing battle for both employer and employee. Had all the cities on the Pacific coast adopted Vancouver's policy of exempting improvements from taxation such a stagnation could not exist. The thoughtless may then ask in what respect is labor better in Vancouver than in Los Angeles. Locally the laborer here is worse off than in Los Angeles or Seattle.

The advantages that come from Vancouver's freeing industry is not monopolized by Vancouver's laborers. The idle workers from every direction have been flocking here because of the phenomenal industrial activity. There is no duty on labor coming from the States, while there is on nearly everything the laborer has to buy. And the great numbers of laboring men coming here has had a tendency to temporarily increase the prices of everything that laborers must have. If the system of taxation that prevails here were in vogue in Seattle, Portland, San Francisco and Los Angeles the strike would not be of long duration. For the strike, as I see it, is not one of wages. It is whether the "open" or "closed" shop shall prevail. The men who control capital are on the side of the "open" shop. But whence comes their power to control capital which is merely the savings of labor? It is simply because they own the valuable sites in our great cities, the railroad terminals, the docks from our shipping ports, the iron and coal deposits which are essential to industrial activity. Adopt the Vancouver system of taxation and this power is weakened; this is the key that will unlock the door to the open shop—mother earth. Then and then only, will every man "eat what he earns" and it will also require him—every man—to earn what he eats.* This is an age of quickened thought and rapid action. Look at Mexico! Are we to have an intelligent "civilized Society" to bring about peacefully this condition which is coming—coming either with "the carol of the lark or the roll of the war drum", for come it must, when man will get what he earns, and earn what he eats. Vancouver is taking the lead on this continent, and Lloyd George's policy is destined to make the reign of King George the V. the most beneficent dynasty in English history.

Citizens of California! the knowledge and inspiration that gave birth to this movement which is world-wide had its germ in your state. Over thirty years ago the very conditions that now confront the industrial world were pointed out so clearly, and voiced with such confidence that in derision the author was called the "Prophet of San Francisco." Little thought the proud Scottish Duke, heir to thousands of acres of Scottish lands, that he was hastening the doom of a system that gave him his power to levy tribute from his own countrymen, when he measured lances with the humble printer from California. Scotchmen read not only "The Prophet of San Francisco," but also "The Reduction to Iniquity," and were induced to migrate to other lands, and some found their way into this distant Province, and under the inspiration of the teachings of the humble printer sought to have them applied in this new country. The little step made in that direction here is telling with wonderful effect. Here no one has time to study political economy out of

*From an editorial in The Los Angeles Daily Times, (Anti-Labor) April 29, 1911.

"It is absolutely impossible for any man who works with his hands at any trade or occupation to obtain for his labor any more than it is commercially worth. Civilized society will not be ruled by violence; it will not yield tribute to the brawlers of disorder. It will, as a rule, give to the honest laborer all that his work is worth. It will allow every man to eat what he earns, but it will require him to earn what he eats. It will give employment to the industrious and increased remuneration to the skillful. ♦ ♦

books, but everybody sees clearly that to open up the coal beds, to cheapen fuel held at abnormal prices is to increase the tax on those coal beds held out of use. Here even the merchants and the clerks behind the counters in the stores and banks can put up a convincing argument that store buildings and merchandise ought not to be taxed. They would probably call a man a "socialist" who proclaimed the equal right of all men to the use of the earth, but they think eligible building sites ought to be taxed high enough to force the owner to build on them or compel them to lower the price so others will build. Every indication points to a great change in "Civilized Society". Even our greatest politicians and officials realize it. Think of the President of the United States defending the Aldrich tariff and now quarreling with its advocates over Reciprocity; humiliating Crane; lauding Ballinger and then supplanting the latter with Walter Fisher! Why not Pinchot at once? Even the editorials in the *Outlook* give evidence that our shrewdest politician is perplexed to know which way to jump. It took long months for the Supreme Court of the United States to come to a decision which, if brought before it ten years ago, would have been passed upon over night, and even then the most venerable member of that august body becomes a "demagogue," and denounces the action of his colleagues. It requires no prophetic vision to see that "Civilized Society" is on the verge of a great change, and you, Citizens of Los Angeles, are perhaps, more vitally interested in having this industrial war ended than the citizens of any other city! Human nature is about the same the world over. Where is the power to control human passion? It is not in navies or standing armies. Gunpowder and dynamite are now a menace rather than agents of security. Los Angeles, of all cities, should be the last to assist in prolonging this war. If I were to point out the danger that confronts her I would be regarded as inciting some weak brained "union" labor man to become a fiend. I am not pleading for a compromise with organized labor on the pending strike, which is merely a symptom of an unjust social condition. You must go deeper than this. You must get to the bottom and remove the cancer from the body politic. The time is ripe for you to decide on which side you will take your stand; with the struggling masses who find it difficult to get nourishing food, or comfortable shelter, and whose lives are shortened by cares and worries for which they are not responsible? Either you are for or against the intrenched interests; there is no middle ground. It is an encouraging sign when one of the most prominent and influential citizens of your State publicly avows his position as on the side of the masses.* It is a hopeful omen when California sends a man like William Kent to Congress. Citizens of Los Angeles, if you would be on the side of the masses, take a lesson from Vancouver and secure the power to exempt industry of every kind from taxation. When you get that far the rest will be easy.

*Berkeley, California, February 3rd, 1911. Benjamin Ide Wheeler, President of the University of California, in introducing Mr. Joseph Fels to the students of the University at Berkeley, said:

Henry George and those who have accepted his doctrine of the Single Tax may be peculiar, but this must be said: Henry George by his teachings gave life to a stream of

SINGLE TAX WELL RECEIVED.

From Vancouver World, Aug. 2, 1910.

Jacob Schiff, Noted Banker, as well as Others of His Party, Express Keen Interest in Vancouver's Progressive Spirit in Adopting New System.

Yesterday Mr. Jacob Schiff and the members of his party paid their respects to Mayor Taylor at the city hall.

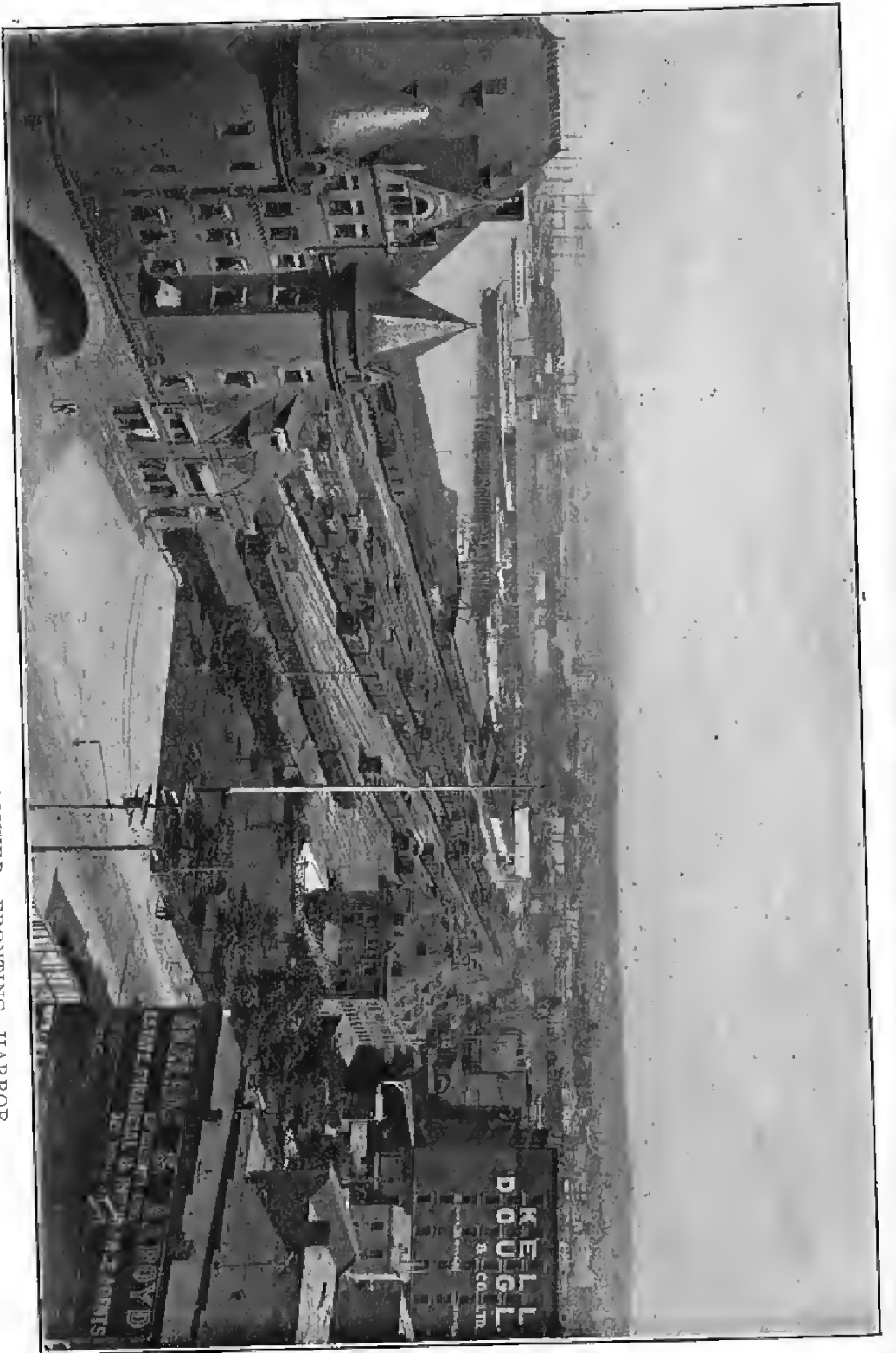
Following their brief visit Mr. Edgar Salin, of Frankfort-on-Main, Germany, a nephew of Mr. Schiff and an ardent student of political economy, expressed to a World reporter his surprise at the progressive spirit which Vancouver has shown in the matter of exemption of improvement from taxation. He manifested a keen interest in every phase of the situation which culminated in the decision of the city council last January. In order that he might the more readily understand the conditions which obtain in this city and throughout the province as a whole he asked for the financial report of Comptroller Baldwin and also the annual report of the police department. He obtained a copy of the *Man-to-Man* magazine and expressed his deep interest in the articles on the Single Tax by Mayor Taylor and Mr. Post.

As he was probably in close touch with the New York banker the reporter asked if the latter had expressed any opinion about the potentialities of Vancouver.

"He is a man of very few words, as you have perhaps already observed," was the reply, "but he is also one who never forgets what he has once seen. He believes that there is a very great future before you here, and contrasting the change since he was here four years ago he said that it is little short of marvelous. The Single Tax is of much interest to him also.

"We all leave Vancouver with feelings of both surprise and pleasure. Surprise that we have seen such a large city, and pleasure for the treatment which your mayor has accorded us while here. We enjoyed our ride around Stanley Park immensely. Some day," he added, "I hope to be able to return here. Your people are progressive in their politics, and I would wish to have another opportunity of observing how very much further you will progress in the future."

idealism that has seldom been equalled. Wherever you find Single Taxers, you will find men and women who are interested in what is going on in the world for other reasons than for personal reward. They are earnestly seeking the good for its own sake, and for what they believe to be the good of the country. Their doctrine is simple, yet it is far-reaching. It is far-reaching because it is fundamental. This doctrine is generally opposed by the entrenched interests, and as for myself, I confess that I have a lurking desire to be on the side which is opposed by these interests. About thirty years ago Henry George delivered to the world his message, speaking from the very spot on which we stand to-day, and I am glad to be able to introduce to the faculty and students of the University of California a man who is a devoted champion of that message, of that doctrine which is called the philosophy of the Single Tax as enunciated by Henry George."



CANADIAN PACIFIC RAILWAY STATION, VANCOUVER, FRONTING HARBOR

The pictures following show a City in Transformation—the Single Tax in Action

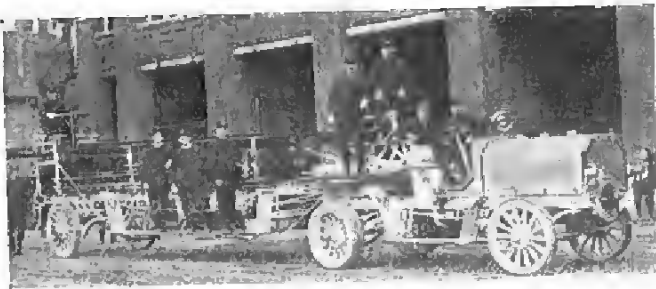
THE MARCH OF PROGRESS



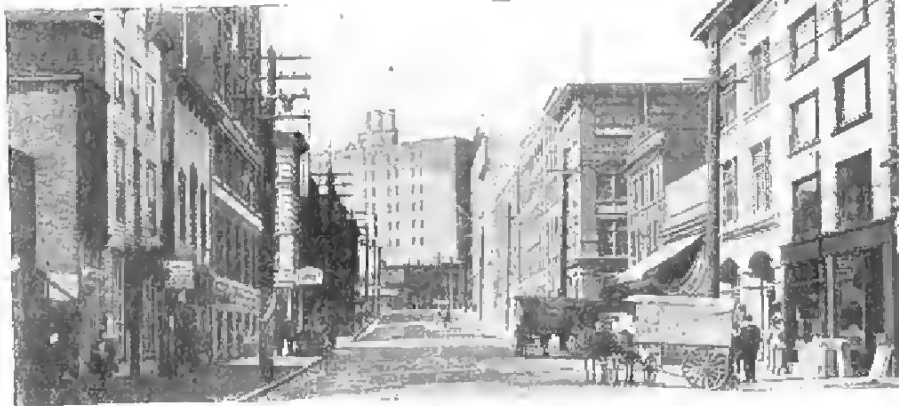
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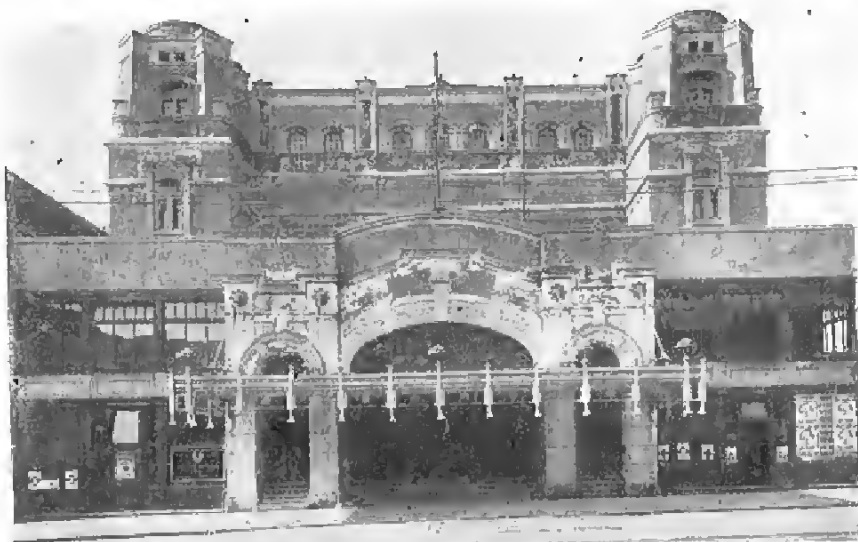
HOMES IN VANCOUVER



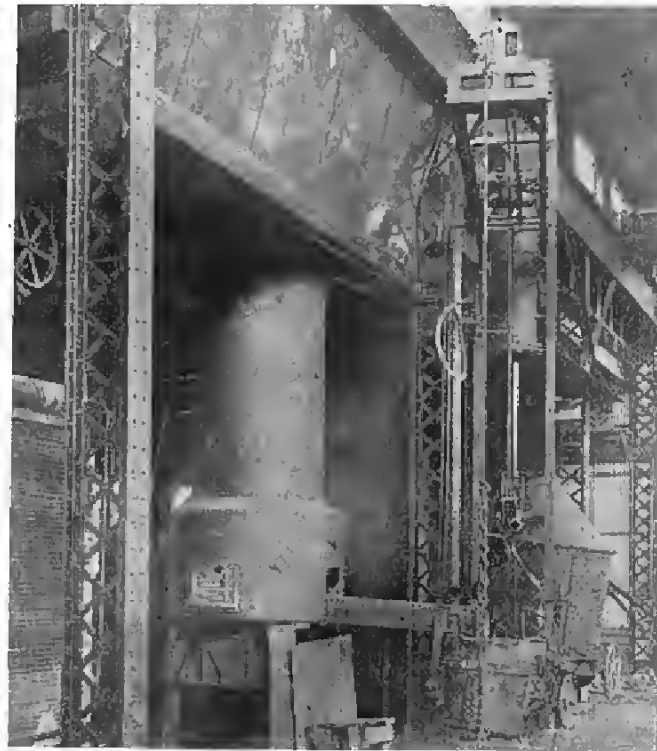
ONE OF THE FIFTEEN
AUTO TRUCKS OF THE
VANCOUVER FIRE BRI-
GADE



A PORTION OF VANCOUVER'S WHOLESALE DISTRICT



THE VANCOUVER OPERA HOUSE



STEEL FOUNDRY OF VANCOUVER ENGINEERING WORKS
The Only Steel Foundry in Canada West of the Great Lakes



INTERIOR OF VANCOUVER MACHINERY PLANT OF
MESSRS. LEEK & CO.

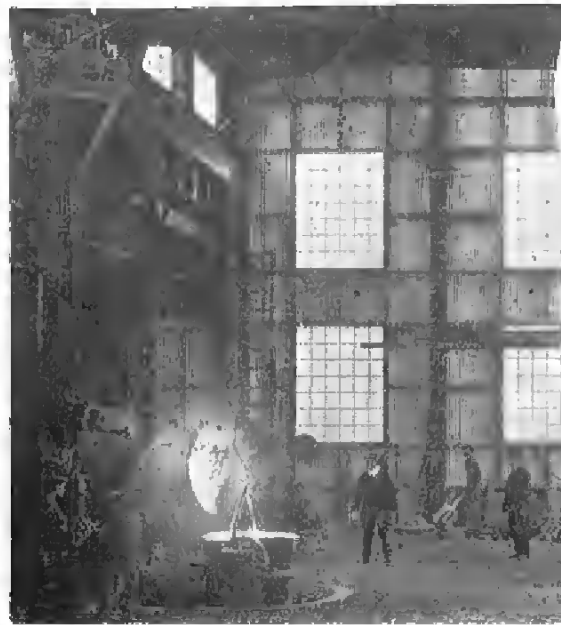
Courtesy of the British Columbia Magazine



MERCANTILE BUILDING
Corner Homer and Cordova

Reproduced Expressly for The Single Tax Review

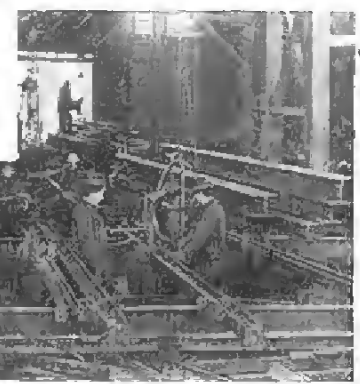
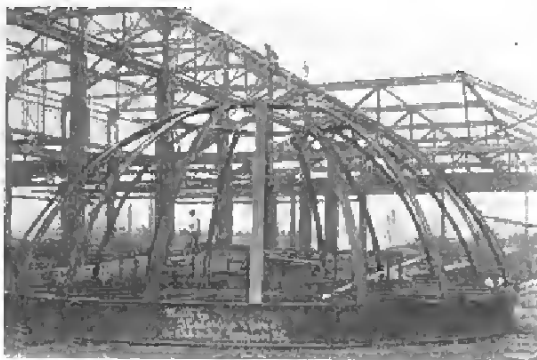
INTERIOR OF STEEL FOUNDRY OF THE
VANCOUVER ENGINEERING WORKS



GREAT NORTHERN RAILWAY
CUTTING INTO VANCOUVER



DOMES FOR NEW VANCOUVER
COURT-HOUSE IN COURSE
OF CONSTRUCTION



SECTION OF STRUCTURAL STEEL WORKS OF
J. J. COGHLAN & SONS, VANCOUVER



VANCOUVER ARMORY



VANCOUVER HOSPITAL



VANCOUVER PUBLIC MARKET



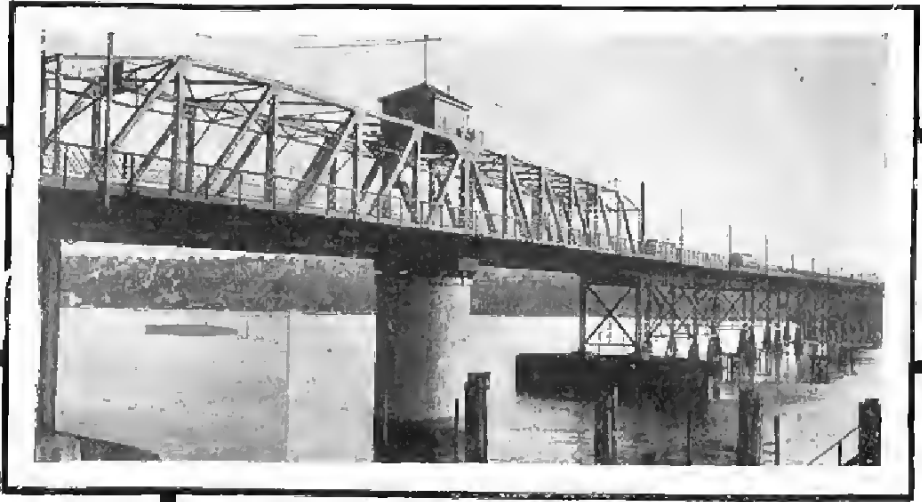
GRANVILLE STREET, LOOKING NORTH

Courtesy of the British Columbia Magazine



METROPOLITAN BUILDING
Hastings Street, West

Reproduced Expressly for The Single Tax Review



NEW STEEL BRIDGE ACROSS FALSE CREEK



THE FINANCIAL CENTRE OF VANCOUVER

Courtesy of the British Columbia Magazine



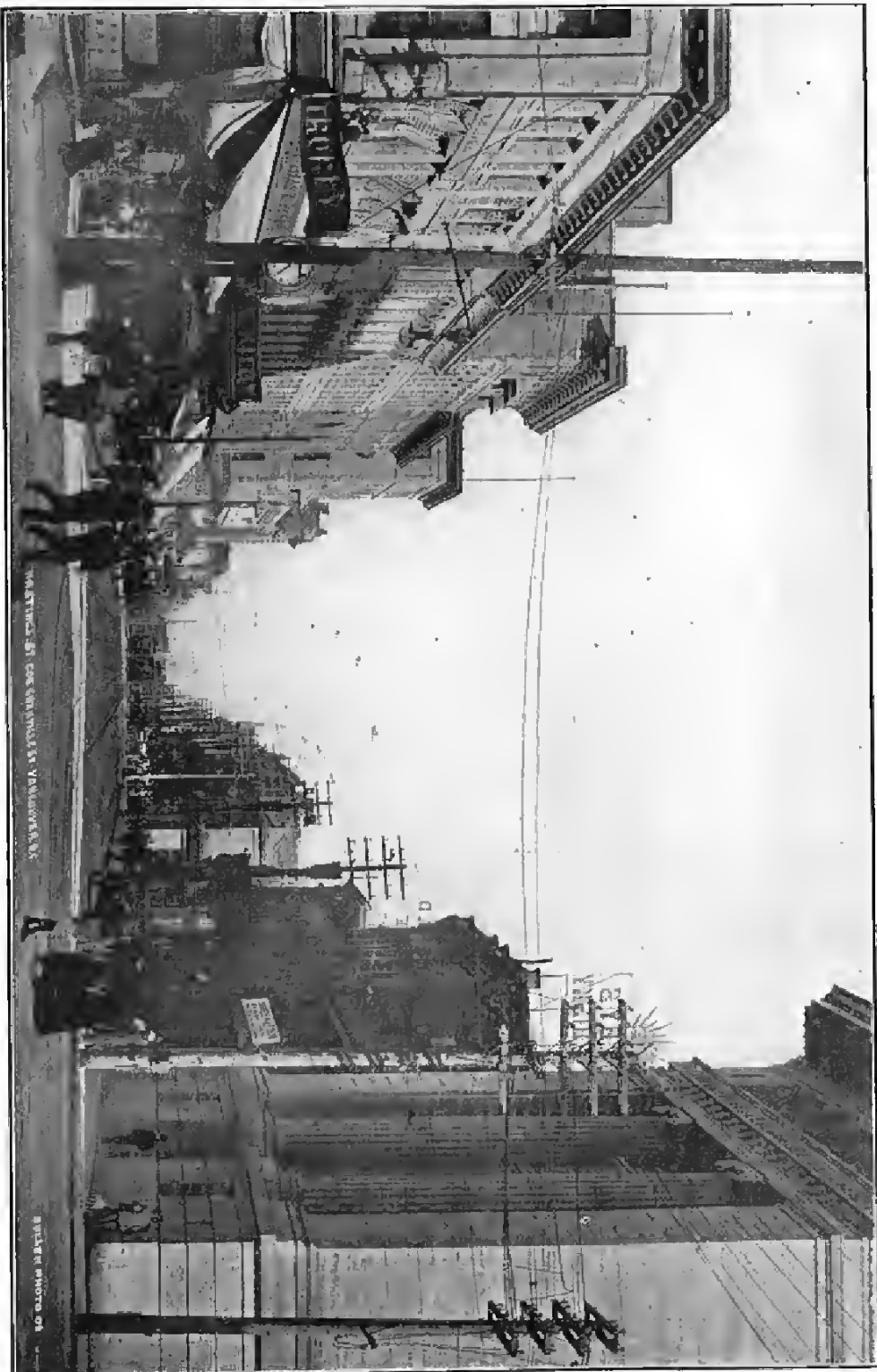
LOOKING OVER PART OF
VANCOUVER'S WHOLESALE
DISTRICT



SITE OF PRESENT WHOLESALE
DISTRICT 23 YEARS AGO



A CORNER OF VANCOUVER'S WHOLESALE DISTRICT



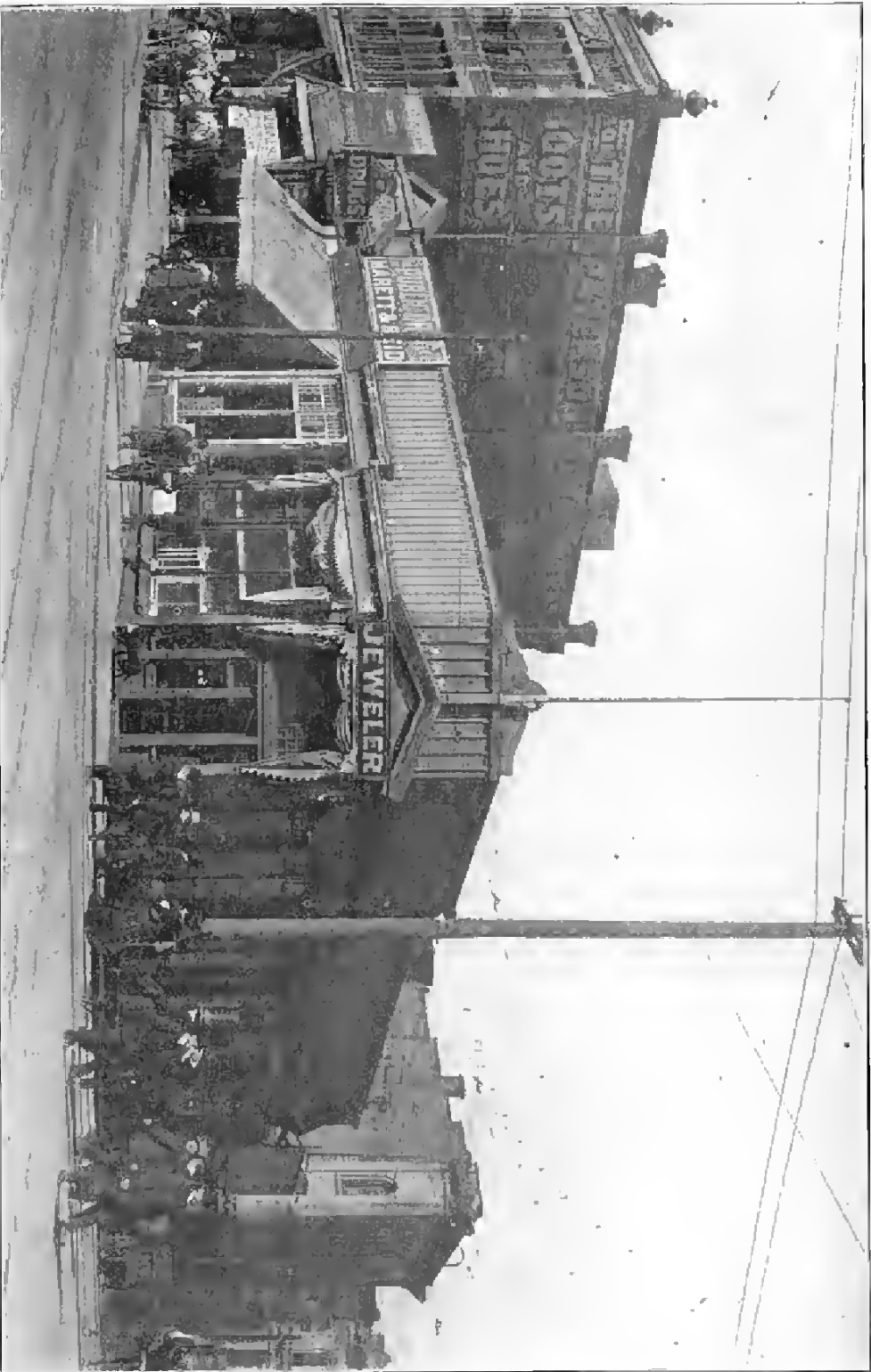
HASTINGS STREET FROM GRANVILLE STREET

Old Leland Hotel on right side with sign on roof. See opposite page



CANADA LIFE BUILDING, ON OLD LELAND HOTEL SITE
See opposite page

Reproduced Expressly for The Single Tax Review



OLD ARCADE CORNER, SITE OF DOMINION TRUST BUILDING

Reproduced Expressly for The Single Tax Review

See opposite page



THE DOMINION TRUST BUILDING

On the Site of Old Arcade Corner shown on opposite page

Reproduced Expressly for The Single Tax Review



THE BANK OF OTTAWA IN COURSE OF ERECTION
The Former Site of Bank shown in upper picture

Reproduced expressly for The Single Tax Review

SINGLE TAX REVIEWAn Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau St.
New YorkSUBSCRIPTION PRICE:—In the United
States Canada and Mexico, \$1.00 per
year. Payable in advance.Entered at the Post-office, New York, as Second
Class Matter.**MAY-JUNE, 1911****NOW HELP US!**

At the cost of several thousand dollars a large edition—the largest of any Single Tax periodical ever placed before the world—of this issue of the REVIEW is now ready for distribution. The cost of this edition of over fifty thousand for which we have as yet received no organized help, must be met by the sale of copies, and we shall confidently expect a response from the friends of the cause that will repay the publisher of the REVIEW for this enterprise, one which dwarfs in importance any phase of existing Single Tax activity in the field of propaganda.

Mr. Dickey has done his great and unselfish work supremely well. This number is the final and authoritative document with respect to the first Single Tax city in the world. Our representative has spent many weeks in this great city of northwest Canada, returning a second time, after indefatigable pursuit of material, for verification of the essential facts and figures that he had gathered, having in this work the cooperation of the progressive leader of the movement in Vancouver who occupies the mayor's chair.

This number is the initial step in the great work on which the REVIEW is now

embarked. We need a subscription list of ten to twenty thousand to do this in the way it should be done, and we ask every Single Taxer in the English speaking world to cooperate with us, and to send us such financial contributions to this work as he can make or secure with the cooperation of those who are in sympathy with this splendid enterprise.

The first thing to do, however, is to furnish the means to circulate this number to the extent of the full edition that has been provided for. Write us at once for terms.

The next number of the REVIEW will be a special Edmonton Number in which other phases of our advance in the various provinces of Canada will be thoroughly covered. Whether we can equal or surpass this issue will depend upon the degree of financial support that is forthcoming. Mr. Dickey at this writing has just left Vancouver for Edmonton, for verification of data secured on his previous visit, and will journey to other parts of the provinces in search of material. That he will do this well need not be said. This number speaks for itself. It is now up to the Single Tax world to help.

Of the many thousand newspapers and periodicals to which this number of the REVIEW will go, we respectfully ask where any use or mention is made of the material contained herein that marked copies be sent to this office.

THE FELS FUND.

To the many thousand men and women in whose hands this number of the REVIEW will go who have not heard of the work of the Fels Fund, we may say that about three years ago Mr. Joseph Fels, of Naptha Soap fame, offered the sum of twenty-five thousand a year for Single Tax work in America providing an equal amount could be secured. This generous offer was matched by like offers made elsewhere, in

THE LIBRARY PLAN.

England, Germany, Sweden, Denmark, Canada and the Australias. About eighteen thousand dollars have been subscribed by Single Taxers in this country. A local-option-in-taxation amendment has been secured in the state of Oregon, and it is here, and in the state of Missouri, that the Fels Fund Commission regard their work as cut out for them. Those who wish to know more about the activities of the Commission may write for further information to Mr. Daniel Kiefer, Commercial Tribune Building, Cincinnati, Ohio.

THE LIBRARY PLAN FORGING AHEAD.

The work of the Henry George Library Bureau is producing good results. The most notable presentations to Public Libraries of the Bust and Books of Henry George are those at Ithaca, N. Y., and Youngstown, Ohio. The former brought forth a splendid Single Tax letter, from Wm. L. Drew, Professor of Law at Cornell University, which was given wide publicity, and at the Youngstown presentation speeches were made by Rabbi Grossman, an old friend of Henry George's in California, and by Rev. Herbert Bigelow.

At Topeka, Kansas, the subscription list was made up of a large number of people and the presentation was made by George Hughes, a son of the late Thomas Hughes of England, author of "Tom Brown's School Days," to the library of the Young Men's Christian Association at a public meeting called by that organization for the purpose. One of the results of this presentation was an order for fifty copies of the SINGLE TAX REVIEW.

Need of funds for the preliminary work has somewhat impeded progress, as, while each presentation pays its own way, the cost of getting in touch with those willing to do local work, and, preparing the busts and electrotypes for newspaper use, both of which must be made in quantities, and has been greater than the voluntary contributions received. There are at the present time fifteen other presentations being arranged.

HENRY GEORGE, Jr's recent speech in Congress on the Single Tax—"The Road to Freedom"—was a well delivered and splendidly sustained argument for our principles. Readers of the REVIEW are reminded that copies of this speech may be obtained by writing to their Congressman.

Hampton's Magazine for July begins a series of articles by the late Tom L. Johnson. They are entitled "Nine Years War With Privilege". This contribution to *Hampton's* is Johnson's autobiography so far as it relates to his later life and the great battles waged in the city of Cleveland. The first of the installments is intensely interesting and tells of Johnson's early fights with Mark Hanna in the street railway business in Cleveland and other cities, of his establishment of street rail and other industries, of his career in Congress, and his first meeting with Henry George, all of which is more or less familiar to Single Taxers, but which readers will want to learn from the man himself whose great and useful career is now closed but whose work is destined to survive him.

COUNT Leo L. Tolstoy, son of the Russian prophet, has paid a visit to this county; while here his demeanor has been circumspect and his language discreet. He has given offence to no one.

THE American Economic League of Cincinnati is one of the activities of the Fels Fund Commission and is sending out some interesting matter for use by the newspapers.

Boss bakers in New York employed men to smash up the bakeries of the employers who conceded the demands of the Union. The authorities would do nothing. Nor did the Employers' Association or General Otis of Los Angeles protest.—Portland (Oregon) *Labor Press*.

THE workers carry the tax-dodgers.—Portland (Oregon) *Labor Press*.

DEATH OF TOM L. JOHNSON.

On April 10th, Tom L. Johnson, foremost of the modern paladins of social justice, died in the city of Cleveland, of which city he had been four times mayor. The immediate cause of his death was cirrhosis of the liver, of which he had been sick for a year. On Thursday, April 13th, his remains were laid away in Greenwood, in the shadow of the monument that marks the grave of Henry George. There were perhaps three hundred men and women at the grave, most of them Single Taxers who had known Johnson in life. The pallbearers were William Jennings Bryan, B. M. Bates, B. T. Cable, Lincoln Stephens, A. J. Moxham, Philip A. Brennan, United States Senator Pomerene, August Lewis and Henry George, Jr. A eulogy by Rev. Harris Cooley, of Cleveland, and a remarkably eloquent tribute by Herbert S. Bigelow were delivered at the grave.

Mr. Bigelow said in part: "There is one word we would write above this grave. That word is 'VICTORY.' His victory was no man's defeat. His was the victory of splendid endowments consecrated to the tireless service of his fellowmen.

"Defeat"—this is a word that was on his lips, never in his heart. However much we craved for him honors that the world could give, we know now that there is no honor, no victory of an hour, that could add to his eternal glory. He knew that every truth is born in a manger; that it is nursed in poverty; that it is unrecognized at first save by the few wise men; that by the mob it may be despised and rejected; nay, even crucified, dead and buried, as the world may think. But he knew also that if it is God's truth it will have its resurrection from the grave and yet be written into the hearts and laws of men. In honor to his memory we must believe—we dare not doubt—that from these two graves a new republic shall arise,—a republic founded upon the truth of Henry George and inspired by the example of Tom Loftin Johnson, his beloved disciple and his friend."

"Progress and Poverty" interrupted the career of a king of finance in the making. Strong, masterful, originally with no more

conscientious scruple than characterizes other captains of industry, this man had entered upon the same career that such men as Morgan, Belmont, Whitney, Ryan had carved out for themselves. But the same call came to him that came to Saul of Tarsus—with the breaking of the spirit of truth through the clouds—"Saul, Saul, why persecutest thou Me?" And nobly Johnson answered that appeal. When he saw the truth in this work of Henry George, which has changed the spirits and characters of more men than any book from the pen of man not avowedly inspired, he came to the apostle of this truth and gave himself to the service of that cause which is the last and greatest in the world-old struggle of man against darkness and error.

In the things he set himself to do he failed—nobly, gloriously failed. The splendor of the struggle for righteousness at its beginning lies not in its successes, but its defeats. Error can count more victories than Truth, and it is the character of the latter that it borrows, in a manner, a special distinction from the slow painful martyrdom of repulse after repulse.

In this we speak not of the overthrow of Johnson's immediate aims, but of what must seem to many the futility of his larger schemes, ending with his fall from power and his decline as a political influence. This is because men will not recognize the persistence of an ideal, and the truth that what such men as Johnson contribute to it is imperishable. This railroad magnate who might have died worth millions did a better thing—he set Cleveland as a city upon a hill that beckons with her lights to the workers for social regeneration. He left a "city with a civic heart," as one who has honored him in verse has said, and this is the important thing, without which commission government, initiative, referendum and recall must count for little.

The world never learns. It sneered at this man when he announced that he would give up the pursuit of wealth to devote his life to the cause of the people. "What is his game?" asked these men, so worldly wise that they do not recognize wisdom when they see it. For Johnson had chosen wisely.

JOHNSON MEMORIAL MEETINGS.

He had taken up the career which held out to him the greatest joy of life—to do something for his fellows, for the Truth made clear to him by Henry George. And now the ironical laugh, the ill-natured sneer is changed (for the world learns at last, though always too late) to a tribute of respect for another fallen chieftain in the war for human rights.

J. D. M.

FOR A JOHNSON MEMORIAL IN CLEVELAND.

A memorial committee has been effected in Cleveland with a temporary organization as follows: Newton D. Baker, chairman; Herman Schmidt, vice-chairman; Chas. W. Stage, secretary; and F. H. Goff, treasurer. The committee plans an increase of its members to be followed by a permanent organization. The form of the memorial will be determined with reference to the amount of money contributed, but the committee state that it will seek to have it symbolize the beliefs to which Johnson devoted his life. Contributions may be sent to the treasurer of the committee, Mr. F. H. Goff, President of the Cleveland Trust Company, Cleveland, Ohio.

RESOLUTION OF THE MANHATTAN SINGLE TAX CLUB.

Following is a part of the resolutions adopted by the Manhattan Single Tax Club and read by President F. C. Leubuscher at the Jefferson Dinner on April 15:

To us, members of the Manhattan Single Tax Club, sharers of some of his well-fought fights and admirers from afar of his municipal successes, in this our hour of bereavement there comes the mournful satisfaction of acclaiming him as one more of the heroes who fought the good fight and kept the faith through toward and untoward times, as one of those "pure-hearted and strong-sighted who, standing on the mountain tops of thought and looking over the shadowy ocean, have beheld the loom of land"—the promised land where Truth and Justice and Freedom, the trinity of inspired humanity, shall hold

undivided and unquestioned dominion.

To his bereaved family and his stricken but faithful followers, we offer that sympathy which can spring only from a common sorrow, and pray that their grief may be solaced by the thought that his death has brought him relief from suffering too grievous to be borne, and that his memory will ever be an inspiration to unnumbered thousands now contending for the cause to which he gave his life.

THE memory of Tom L. Johnson was honored in Pittsburg with memorial services in the Kenyon Theatre. George W. Guthrie, former mayor of Pittsburg, presided, and M. McNeill read Edmund Vance Cooke's poem, "A Man is Passing."

THE Women's Single Tax League and the Manhattan Single Tax Club honored the memory of Tom L. Johnson by a meeting on Decoration Day evening at the Hall of the Society of Ethical Culture, this city.

About 300 were present. Hon. Lawson Purdy presided and the speakers were: Hon. John De Witt Warner, who told of his association with Johnson in Congress; Hon. Henry George, Jr., Mrs. E. W. Bemis, Hon. Robt. Baker, Hon. John J. Murphy, Dr. John L. Elliott and Miss Grace Isabel Colbron. Hon. John S. Crosby read with fine effect the poem of Edmund Vance Cooke.

JOHNSON memorial services were held in Akron, April 30th at the First Universalist Church. Albert Holloway was chairman of the memorial committee, and there were a number of addresses by men prominent in the affairs of the city.

OVER two and a half million acres of land underlaid with phosphate rock and potash have been withdrawn by the United States government and are held in reserve. These deposits will be very valuable and a constant source of revenue if retained. Portland (Oregon) *Labour Press*.

"SINGLE TAX TAYLOR."

PERSONAL SKETCH OF VANCOUVER'S MAYOR,
THE NEW FORCE IN BRITISH COLUMBIA.

(For the REVIEW.)

(By NOEL ROBINSON.)

(See portrait.)

"Single Tax Taylor!" More than once during the recent mayoralty campaign this epithet was applied to Mayor L. D. Taylor. It is not improbable, indeed, that, if His Worship's public career of accomplishment should end now, he would be chiefly remembered as "Single-Tax Taylor." Those who know him intimately know that he would desire no better monument than this.

Although it is chiefly his attitude upon the Henry George method of taxation and its practical application to Vancouver which has rendered his personality of some interest to political economists upon this and other continents, Mayor Taylor holds advanced views upon other questions. But the principle that the natural resources of a country should bear all that country's taxation he regards as of chief importance.

An impartial pen picture of His Worship must take into consideration his limitations as well as his achievements. It would, for instance, not be correct to say that the Vancouver apostle of Single Tax has yet "found himself"—to quote an expressive phrase. Even during the last year his views upon economic problems have advanced and become more radical. A few remarks made by the mayor recently upon a public platform have a special significance. "I am firmly convinced that before another year has elapsed all the cities and towns of British Columbia will also adopt the Single Tax system of taxation. Personally, I would go still further in the methods of taxation. I would abolish the Provincial tax on personal property, believing that, should this be done, the manufacturing interests would receive a great impetus, and such a number of new industries would spring into existence as would astonish the whole world. I further believe that, if

the Provincial Government did away with the tax mentioned, the great natural resources of this province would be capable of producing sufficient revenue to carry on all work such as road and trail making, bridge building, etc., without any direct taxation of the people. Nothing that man should, in my opinion, be taxed; but all things owing their origin to the Divine Creator and meant for the benefit of the inhabitants should, when taken possession of by individuals, bear the burden of taxation."

After Mayor Taylor's first few months of office it was realized by the general public that a new force had arisen in Vancouver and the province of British Columbia. The first twelve months of office saw this force quietly, but none the less surely asserting itself in the interests of economic and social reform. During his second term as chief executive—having been elected to that position by an overwhelming majority, which has greatly strengthened his hands—he has been enabled to give far freer rein to his natural bent. Whereas he was at first regarded as an influence that would have its brief day and cease to be, he is now regarded as a force that will have to be reckoned with in the future in the larger as well as the municipal arena.

With the exception of one of his predecessors in the mayoral chair of Vancouver, Mayor Oppenheimer,—an admirable, but quite different type of man—no chief magistrate of the Terminal City has made so pronounced an impression, for Mayor Taylor is absolutely fearless. He has made mistakes, and he will make others, but this is inevitable in a man of original and progressive ideas who is determined to put those ideas into practice in circumstances where, as in the case of the Single Tax "experiment," doubt may exist as to its ultimate success or failure.

"Single Tax Taylor" has an unusual type of face and head. A particularly high brow suggests the thinker; the type which, had not the trend of circumstances plunged him into public affairs, would have been absorbed in books and the intellectual side of life. An intimate knowledge of the man confirms this impression:

That he finds time for more than a passing study of current literature, as well as some of the writings of the literary giants of the past, notably those of the politico-economic school, are known to friends who have chatted with him upon books, or seen him in his "den" surrounded by his favorite volumes. But it can be easily believed that the onerous nature of his duties as owner and business head of a large newspaper like the *Vancouver World*, in addition to the even more burdensome task of acting as head of one of the most rapidly developing cities on the Pacific coast, leaves him little time for reading or study.

The accompanying photograph, while it gives a very fair idea of Mayor Taylor's face in repose, fails to convey a suggestion of its expressiveness when he is strongly moved. The Mayor is not handsome, but he has what is far more unusual and of greater importance to the physiognomist and phrenologist, a particularly interesting type of face and head, and it is not often that one meets with a face which is so surprisingly transformed by a smile. He seldom smiles, but, when he does, the smile lights up his features and lends an expressiveness to the eyes and mouth which is at once winning and kindly. His eyes, when not thus lighted, are those of the keen, alert business man. In short he is the sort of man upon whom it is impossible to pass a rapid judgment as a result of conversation or after hearing him make a public speech. As a platform orator "Single Tax Taylor" has made great strides during his two years of public life. Two years ago he hesitated frequently while making a speech. During his recent campaign he succeeded in losing this hesitancy and can now talk with considerable fluency. As a public speaker his greatest drawback is a tendency to monotony and his greatest asset a thorough knowledge of the subject matter with which he is dealing. When roused, he becomes rapid and attractive. With practice His Worship will become a really good public speaker without ever perhaps becoming a great one.

Essentially a self-made man, the Mayor is proud of the fact that, a dozen years or so ago, he was employed in a very minor capacity in the Revelstoke railway sheds

of the C. P. R. His career in Vancouver has been full of interest, and his path has been by no means strewn with roses. Even when occupying a subordinate position upon a rival newspaper he more than once gave an indication of his future attitude towards labor by standing up for his fellow workmen in certain of their disputes and thereby endangering his own position. His career in connection with *The World*, from the moment when he took that newspaper over, is one of the most interesting journalistic romances of the Pacific coast. Evidently a strong believer in the sentiment—expressed in the lines of the poet:

"He either fears his fate too much,
"Or his deserts are small,
"Who fears to put it to the touch
"To win or lose it all,"

the Mayor risked everything when, with a very slender backing, he entered upon an undertaking which was ultimately to lead to success and public life, a success which has been attained in the face of the most strenuous, and, at times, even vindictive opposition. Outside the personal aspect of this opposition it has upon many occasions been made apparent that the advanced radical views advocated by *The World*, particularly when dealing with sociological issues, has roused His Worship's political opponents to a sense of what to them, appears a serious danger ahead. Apart from one independent organ, the press of Vancouver, which is chiefly Conservative, has opposed His Worship and his organ in season and out of season.

With the exception of his Single Tax innovation, the most significant indication of the Mayor's rapidly broadening political and economic horizon was contained in several recent public utterances in the course of which he virtually cut himself adrift from both political parties and advocated what he designated as A Provincial Party, a party which, uninfluenced by political jobbery, would conserve the natural resources of the province for the people and reduce irksome taxation to a minimum by the adoption of a system which should make those resources, rather than the people's energy, pay—to put it in

business parlance—the expenses of running the province.

It will not be out of place to conclude this sketch of "Single Tax Taylor's" personality and principle, by a brief reference to his attitude as a naturalized Canadian (he was born and raised under the Stars and Stripes at Ann Arbor, Michigan), towards Britain and British institutions. A striking feature, both of his private and public utterances, has been his oft-expressed sentiments of loyalty to the British Empire and admiration of its traditions. That these sentiments are no mere hollow word-spinning the Mayor has emphasised on several public occasions, and notably when King George (then Duke of York) visited Vancouver and Mr. Taylor had charge of the elaborate decorations. This loyalty to the country of his adoption has not in the slightest degree interfered with the affection which he cherishes for his native land.

The Mayor very happily indicated his position in relation to both the great English speaking races in a recent speech, and no more appropriate sentences can be quoted, than those with which he concluded.

"The naturalised citizen would be no man if he repudiated the country of his birth. Take as an example, a young couple who leave their father's house. They love that father's house, but they love their own home better. I am as proud of the fact that I was born on the other side of the line as I am of the fact that I am now a citizen of the British Empire."

How is Kansas to develop in manufacturing? Why not by the method adopted in New Jersey, which has taken from New York the bulk of its former large manufacturing enterprises by discrimination in taxes?

Experience in New Jersey and Pennsylvania and Connecticut shows that the development of manufactures, by increasing population and trade, enormously increases the value of real estate. If factories throw a heavier proportion of taxes on real estate, factories give real estate enhanced value far in excess of the tax burden imposed.—Topeka (Kas.) *Daily Capital*.

HOW VALUES GROW IN VANCOUVER.

MANY INSTANCES OF GREAT INCREASES IN LAND VALUES AND FORTUNES MADE OVER NIGHT.—BUT ASSESSMENTS, TOO, ARE INCREASING.

(For the Review.)

By LUTHER S. DICKEY.

(In what follows Mr. Dickey has made a careful investigation of values in Vancouver. These investigations, with the figures here presented, are in their present form to all but the student rather dry reading, but they help to form a complete idea of conditions in the metropolis of Northwest Canada. Our readers will themselves draw their own conclusions as to the possibility of the dangers pointed out of an interruption of the prosperity of the city from over-speculation in land values. But it seems reasonable to hope, as Mr. Dickey does, that the public spirited citizens of Vancouver will see that it is a problem of keeping on, taking an ever increasing proportion of land values. It seems clear that this is a problem which will have to be faced by any municipality which seeks to imitate Vancouver's example. But the very necessity of continuing the steps that bring such prosperity, and add so enormously to the value of land, may be the means of accelerating the movement in its advance to the final goal of assured and complete victory.—EDITOR SINGLE TAX REVIEW).

Before I came to Vancouver I heard many thoughtful Single Taxers express a fear that the enormous increase in land values in Vancouver might be the signal of a sudden collapse, and that the Single Tax movement of the world would be retarded thereby. It was this fear that impelled me to make a thorough investigation of conditions here, in order to let the great army of faithful, intelligent Single Taxers of the world know what measure of progress has really been made along the lines leading to the goal for which they are devoting their means, time and energy. I believed there was a lack of definite knowledge as to the actual facts; that there was nothing tangible on which to forecast the future. It is not my purpose now to prophesy. I shall content myself with laying the facts before the readers of the Review. As a result of my investigation my faith has been increased that the Founder of all Truth inspired the author of Progress and Poverty with the gift of prophecy. He says: "The tax on land

values, which is the least arbitrary of taxes, possesses in the highest degree the element of certainty. It may be assessed and collected with a definiteness that partakes of the immovable and unconcealable character of the land itself. Taxes levied on land may be collected to the last cent, and though the assessment is now often unequal, yet the assessment of personal property is far more unequal, and these inequalities in the assessment of land largely arise from the taxation of improvements with land, and from the demoralization that, springing from the causes to which I have referred, affects the whole scheme of taxation. "WERE ALL TAXES PLACED UPON LAND VALUES, IRRESPECTIVE OF IMPROVEMENTS, THE SCHEME OF TAXATION WOULD BE SO SIMPLE AND CLEAR, AND PUBLIC ATTENTION WOULD BE SO DIRECTED TO IT, THAT THE VALUATION OF TAXATION COULD AND WOULD BE MADE WITH THE SAME CERTAINTY THAT A REAL ESTATE AGENT CAN DETERMINE THE PRICE A SELLER CAN GET FOR A LOT."

All the cities of the Province of British Columbia of any size now exempt improvements from taxation, and the rural municipalities are rapidly following. The fact that a majority of the population of the Province have declared with a rare emphasis when put to the test in favor of raising municipal revenues by a tax on land values makes it certain that shrewd politicians will soon make that an issue in Provincial politics, and when that is done, every vestige of tax on industry will be swept away, except the custom and excise duties levied by the Dominion.

There is already a civic pride aroused in Vancouver and suburbs that is destined to make it one of the most beautiful cities in the world, and to do this its citizens will be compelled to absorb a greater share of the unearned increment. It is simply impossible for the pen to give a conception of the wonderful transformation going on here. To the writer, a veteran of the Civil War, it seems as though he were in the advance of an army in the midst of a campaign where constant cannonading was the pastime. Until this land boom struck Vancouver no effort was made to clear off even the outskirts of the city in its limited

area of $8\frac{1}{2}$ square miles. The entire suburban districts remained a dense forest with the stumps of the giant trees that had been transformed into lumber still remaining, requiring dynamite and gunpowder to loosen their foothold upon mother earth. Streets are being lined with magnificent mansions where there is no vestige of pavement or sidewalk, simply because the demand for streets and pavements is so great that it is impossible to cover the ground. Men are being added to the street force as rapidly as they can be assimilated, in fact, faster than economical results would warrant.

It is most wonderful, the faith that everybody here has in the future of the city. Not by words merely, but by the substantial character of all the buildings erected, both residential and office. I must confess I felt despondent the first week I spent here; the place seemed to me to be so remote from civilization, so lacking in all those elements that makes a city a desirable place to live in. But it all seems different now, chiefly I presume, because as I carried on my investigations I caught a clearer vision of the effect that the progress and prosperity of this maritime metropolis of Western Canada would have on all other cities. At first I was depressed because I feared that land values were being inflated too rapidly, that there might result a sudden collapse and old methods be resorted to to raise revenues. But what Henry George saw, when seeking the Truth which he vowed he would follow no matter where it led, I think I see more clearly now. The exemption of improvements from taxation has come to stay. Men do not need to read Progress and Poverty here to see the injustice and immorality of levying a tax upon a man for doing a useful, helpful thing, and permitting another to reap the benefit by preventing or interfering with others engaging in useful industry. The importance of this one great step is greater than has been generally realized, and had I gone from here, after even a fortnight's stay, I would have had no idea of the great advance that has been made along our lines. Reaction may come, but the exemption of improvements from taxation will never again be reverted to as a permanent

policy. Perhaps I should state here what the reader may not quite grasp from what has been written on the system of taxation in municipalities here.

It is possible for the Council to levy a tax on improvements next year. Each year the Council of Vancouver determines how much revenue shall be raised, what the rate shall be and whether it shall be levied on land values alone, or on land and improvements. The Mayor and Council are elected each year, and immediately after coming into power they consider the revenue question. The council is limited in rate to one and one-third per cent. except for interest on debentures, the sinking fund and school purposes. So it may be possible for some Council to reverse the policy of exempting improvements from taxation, but the people can right it at the next election. Since 1906 when the 75 per cent. exemption first took effect the net rate each year has been two per cent., increased revenue having come from the increased value on the assessment rolls. There is a wide margin yet between the assessed value and selling value of land, but I believe it is a wise policy to increase the value on the assessment rolls gradually. Some instances may be given to show how these values are advanced.

At the intersection of Granville and Cordova Streets are two lots used for bill boards signs. These signs are about the first vision one has on stepping out of the C. P. R. depot, as the two lots are directly opposite. In 1909 they were assessed at \$28,000, in 1910, at \$45,000; 1911 at \$56,250. The next six contiguous lots are assessed at the same value, each; 1909, at \$10,400; 1910, at \$13,000; 1911, at \$16,250. The two corner lots at Seymour and Cordova Streets were assessed in 1909, at \$24,500; 1910, at \$34,750; 1911, at \$43,450. The other half of this block facing on Hastings Street is the most valuable business property in the City, commanding the highest rents. The corner of Granville and Hastings is the most desirable site in the City. The two corner lots, 52 by 120 feet, were assessed for the three last years as follows: 1909, at \$86,000; 1910, at \$117,000; 1911, at \$146,250; or \$2,812.50 per front foot. This is the

highest valued property on the assessment rolls.

At the corner of Seymour and Hastings in the same block, three lots are assessed together as follows: in 1909, at \$112,150; 1910, at \$144,300; 1911, at \$180,375. The intervening lots, on this block are each valued as follows: 1909, at \$33,800; 1910, at \$40,300; 1911, at \$50,375. These lots are in great demand for retail business and readily command a front foot rental of \$25. per month for the ground floor.

At the corner of Dunsmuir and Richards Streets are four lots, 25 by 120 each, facing on Richards, occupied by a church fronting on Dunsmuir Street. This church land was assessed as follows: 1909, at \$16,400; 1910, at \$29,000; 1911, at \$36,225. In 1909 the Church paid into the City Treasury \$328.00; the next year this was increased to \$580.00, and the following year \$724.50. The church edifice is assessed at \$54,000.

Directly across Richards Street from the church is the Dunsmuir Hotel, also occupying four lots, 25 x 100 feet each, facing on Richards Street. These lots were assessed as follows: 1909, at \$17,400; 1910, at \$32,000; 1911, at \$40,000; these four lots were purchased in 1904 for \$28,000 by the present proprietors, David Gibb & Son, who erected the hotel which is assessed at \$110,000. Two years ago Mr. Gibb purchased five lots, each 25 x 120 feet, facing on Seymour Street. These five lots extend 120 feet on Dunsmuir Street separated from the hotel by an alley. They are vacant, not even ornamented with sign boards. They are assessed as follows: 1909, at \$23,500; 1910, at \$46,500; 1911, at \$58,125; Mr. Gibb would not disclose the purchase price, but tells me they were worth \$135,000 when he purchased them and now \$230,000 would not buy them. Mr. Gibb gave me a brief history of two lots at the southwest corner of Dunsmuir and Seymour Streets directly across the way from the vacant lots described. Gibb and Son purchased them in December 1910, paying \$85,000 for them. Three weeks and a day later they sold them for \$110,000. Three weeks later the purchaser sold them for \$125,000; the present owner is holding them at \$140,000. They are covered by

a frame livery barn which is assessed at \$5,000. The lots are assessed for 1911, at \$31,250.

A lot east of Main street, on Harris street, (No. 221) 25 feet by 120 feet, on which a three story brick building was erected in 1909 at a cost approximating \$10,000, was purchased in 1910 for \$20,500. Since then the present owner has refused \$32,000. The lot is assessed at \$7,200.

A lot on the opposite of the street (232 Harris) of the same dimensions with an antiquated frame house, bringing a rental of \$35 a month, was sold in 1908 for \$4,400. The present owner has it on the market at \$24,000. It is assessed at \$7,200.

A similar lot on the same street (No. 262 Harris) with two cottages, one on the front and the other on the rear, the joint monthly rental being \$45, was sold less than four years ago for \$4,500. The present owner is asking \$21,000. Its assessed value exclusive of the cottages is \$7,200.

A vacant lot in a new district (413 Barnard street) where there were no street improvements, with an assessed value for 1911 of \$2,250 was sold September 26, 1910 for \$9,000; two months later, November 26, it was again sold for \$10,500. The present owner refused an offer of \$12,000.

A lot 25 by 120 feet in dimension (807 Prior street) six or eight blocks east of Main street, in proximity to the site of the proposed new Great Northern depot, was bought January 29, 1910 for \$6,000; a year later, January 1911, it sold for \$9,000. Its assessed value is \$1,200.

A lot at 641 Main street, (formerly known as Westminster Avenue,) covered by a frame structure used as a restaurant, and rooming house, 25 by 140 feet, was purchased December 2, 1909 for \$31,000. It again changed ownership on February 23, 1910, the purchase price being \$37,500. A proffer of \$45,000, has been refused by the present owner. The lot is assessed at a valuation of \$20,300.

The site at the New Avenue Theatre, with a frontage of 57 feet on Main street (formerly Westminster avenue,) a depth of 120 feet on Harris street, is assessed at \$46,000. The owner of this site, a German baron by the name of Steudenard, leased it to a Chinaman by the name of Sam Kee,

(a wealthy merchant, an exporter and importer, and owner of property in Vancouver, and also in China), for 40 years, with the privilege of purchasing at a stipulated price. Another young Chinaman, Paul G. Jung, has sublet the site from Sam Kee for 15 years. Jung came to Vancouver two years ago from New York City and has cast his fortune with the metropolis of British Columbia.

Two lots at 510-18 Main street, with a frontage of 50 feet and 120 feet in depth, were purchased in 1906 for \$28,000. On June 13, 1910, these lots changed hands, the purchaser paying \$110,000. The owner is holding the property at \$150,000. The same improvements were on the lots at first sale as at present. The lots exclusive of improvements are assessed at \$50,250.

Two lots (328-30 East Hastings street) on which were two modest dwellings, were mortgaged in 1904 for \$1,600. The owner, a man by the name of McDonald, who had returned to his former home in Nova Scotia, placed the property on the market, but did not receive an offer equal to the mortgage. He had become delinquent in paying interest and the mortgagee through negligence had failed to record the mortgage. In 1910 McDonald returned to Vancouver, and was very much surprised to receive an offer of \$55,000 for this property. He readily accepted the offer, the transaction being effected June 20, 1910. The assessed value of these two lots for 1911 is \$22,500. The property is on the market at \$75,000.

Two lots at the corner of Main and Prior streets, 50 x 120 feet in dimension, covered only by shacks, were purchased April 6, 1909 for \$50,000, a cash payment of \$10,000 being made. My informant, one of the most prominent real estate men and financiers of Vancouver, tells me that this property would readily bring \$150,000. Its assessed value is \$41,250.

The site at 940 Main street, with a frontage of 25 feet and a depth of 120 feet, was purchased by two men in August, 1909, for \$15,500. In January, 1911, in a division of property the present owner allowed his partner in the enterprise \$25,000, for his one-half interest and has the property on the market now at \$60,000. Its assessed value for 1911 is \$15,625. The

buildings on the site are of little value.

In 1903 four lots with a frontage of 100 feet on Main street (836-30) were purchased by a laboring man for \$375. each. The buildings on these lots yield him a monthly rental of \$100. He was offered \$80,000 for the property on the 15th of January, 1911, which he refused, and he confidently expresses himself that he will readily realize \$100,000. before the end of the year. The assessed value of the four lots is \$23,800.

Three lots, with a frontage of 78 feet and depth of 120 feet, situated at the corner of Cordova street and Granville, in close proximity to the Canadian Pacific Railroad station and the post office, were purchased in October, 1908 for \$70,000. November 1, 1909 they changed ownership, the former purchaser netting \$50,000. profit after holding them a few days beyond a year. In July, 1910 some European capitalists purchased this property for \$170,000, allowing the last purchaser to realize another profit of \$50,000. after holding it less than eight months. The present owners are holding this property at \$300,000. Its assessed value for 1911 is \$72,500. These lots are vacant, except for bill boards.

The site at 541-43 Granville street, 50 feet frontage extending to the rear 120 feet, on which there are two small houses, was sold July 1906 for \$6,575. A little over two years afterwards, November 1908, it was sold for \$10,500. On March 15, 1911, the present owner refused an offer of \$100,000, \$30,000. cash being tendered, the balance to be paid in two equal annual installments. The owner is holding it at \$110,000. Its assessed value for 1911 is \$33,750.

Two lots on Main street, south of False Creek, in what is known as the Mt. Pleasant district, with a frontage of 44 feet on Main street, running back 120 feet, were purchased in November 1908 for \$16,250. The owner is holding them at \$100,000., having refused an offer of \$75,000. in February last. The assessed value for 1911 is \$25,625.

The site of Holden Building at Nos. 12 and 14 Hastings street, East, with a frontage of 50 feet and depth of 120 feet, was sold in November 1908 for \$55,000. In

1909 the present owner, William Holden, purchased it for \$97,500. In January 1910 he refused an offer of \$200,000. Since then he has erected a ten story and basement office building of steel and re-enforced concrete, with brick facing, one of the substantial business buildings of the city. The assessed value of this site for which \$200,000. was refused is \$68,750.

The site of the Dominion Trust Building shown on another page and situated at the intersection of Hastings and Cambie Streets, covering three lots and 25 feet each of two others, is assessed at \$197,000.

The two principal retail business streets of Vancouver are Granville and Hastings, the former extending north and south and the latter east and west. The post office is situated at the intersection of these streets on the north-west corner. At the north end of Granville Street, overlooking Burrard Inlet, is the Canadian Pacific Railway depot, with the wharfs from which magnificent steamers of this wealthiest railway system of the Western Continent ply the Pacific in every direction. It is at the intersection of these two streets where land values are most stable. The block on the north side of Hastings Street between Granville and Seymour (the latter being the first street east of Granville) consists of ten lots, each with a frontage of 26 feet and 120 feet in depth. The assessed value for 1911 of these ten lots average \$2,225 per frontage foot, the aggregate value being \$578,500. The first two lots at the corner of Granville are assessed at \$2,812.50 per frontage foot and the two lots at the corner of Seymour Street at a value of \$2,500. frontage foot, while the intervening lots are assessed at a valuation, foot frontage, of \$1,937.50.

The site of the Winch Building, which adjoins the post office to the west, extending to Howe Street, with a frontage of 100 feet on Hastings Street and 120 feet on Howe Street, is assessed at \$862.50 per frontage foot.

Immediately opposite the Winch Building on Hastings Street is the newly finished magnificent office structure, the Pacific Building, the assessed value of which at its completion is \$175,000. The site of the Pacific Building comprises three lots, with

a frontage of 75 feet on Hastings and 120 feet on Howe. The assessed valuation of the site is \$77,500—a frontage valuation per foot of \$1,033.33. The adjoining 25 feet frontage on Hastings extending to the rear 120 feet, is assessed at \$22,500, or at a foot frontage valuation of \$900. The next lot east, towards Granville Street, is assessed at \$23,125, an increase of \$25 in value per foot frontage, and the next contiguous lot at \$23,750, a frontage valuation of \$950, per foot. The next contiguous lot is assessed at \$24,375, an increase of frontage valuation of \$25 per foot as each lot comes closer to Granville Street. This last lot is the site of Leonard's Restaurant, a popular eating place, the assessed valuation of the building being \$7,500.

The next three lots extending to Granville Street, are the site of the Williams Block, with its entrance on Granville Street. This site has an assessed valuation of \$153,250, a frontage valuation on Hastings Street of \$2,043.33. On the south side of this same block, the first five lots, including the corner lot at Granville and Pender Streets, with a frontage of 125 feet on Pender and 120 on Granville, (the site of the Fairfield Building) are assessed at \$181,250, a frontage valuation on Pender Street of \$1,450 per foot. Three lots at the northwest corner of Granville and Georgia Streets, directly opposite the Hotel Vancouver on Georgia Street, are assessed at \$84,375, or at \$1,125 per frontage foot on Granville Street. On the opposite side of Granville Street, and diagonally across the intersection of Granville and Georgia Streets is the Hudson's Bay Co. store. The site of this store covers five lots, each 25 feet by 120 feet, with an additional foot facing on Granville Street, making a total frontage on Granville Street of 126 feet with a depth of 120 feet on Georgia Street. The site valuation as assessed for 1911 is \$216,875, a foot frontage valuation of \$1,721.23. The building covering this site is assessed at \$70,000.

Two lots on the opposite side of Georgia Street, the southeast corner of Granville and Georgia Streets, with a frontage of 50 feet on Granville Street and 120 feet on Georgia Street, owned by Lord Strathcona, are assessed at \$87,500, a valuation of

\$1,750, per front foot. This site is used by the Hudson's Bay Co. as a liquor store. The Hudson's Bay Co. owns four vacant lots in rear of its general store facing on Seymour Street 100 feet and 120 feet on Georgia Street. The assessed valuation of these vacant lots is \$55,625. The first two corner lots being assessed at \$31,875 and the two inside lots at \$23,750.

That the foregoing are by no means isolated illustration of land values in this section of the city numerous other pieces would show. Two blocks east of this site, at the north east corner of Dunsmuir and Homer Streets, three lots with an area of 75 feet by 100, were sold March 24, 1911 for \$100,000. The assessed value of the buildings on this site is \$5,800; the site value is assessed at \$27,200. Directly opposite this property on the northwest corner of Dunsmuir and Homer Streets is the site of the new Labor Temple in course of erection, the contract price of the structure, exclusive of fixtures, being \$136,000, the site of which was purchased in 1899 for \$7,500. It is held by a subsidiary organization, under control of the Central Labor Council, while raising funds with which to erect the building. This property, (three lots) is assessed at \$29,050.

The owner of two lots at the north west corner of Dunsmuir and Richards Streets, the latter running parallel with Seymour Street, one block east, and immediately opposite the Dunsmuir Hotel, refused an offer of \$125,000 during the latter part of December 1910. These lots have a frontage of 50 feet on Dunsmuir Street and a depth of 120 feet, and are assessed for 1911 at a valuation of \$28,125. The Senior Mr. Gibb is my informant.

Three vacant lots at the northeast corner of Granville and Nelson Streets, six blocks south of Hastings Street, with a frontage of 70 feet on Granville Street and 120 feet on Nelson, were sold in August 1909 for \$75,000; eight months later, April 1910, they were sold for \$115,000. They are assessed for 1911 at \$63,125.

Three lots situated at the northeast corner of Georgia and Homer Streets, three blocks east of Granville Street and one block south of Dunsmuir, were purchased as follows: The first two corner lots in March 1907,

at \$18,000 the adjoining lot in Sept., 1909, at \$7,500, the total being \$25,500. They were sold in February, 1910, for \$50,000. They have five houses on them with an aggregate assessed value of \$3,500; the assessed site valuation is \$25,300.

St. Ann's Academy owns seven lots on Homer and Dunsmuir Streets, 25 x 120 each and one 23 x 120 feet, a total frontage of 198 feet, and 120 feet in depth. The Academy covers part of three lots, the exact area being 6,859 square feet. In assessing this property 25 per cent beyond the actual area covered is added to the exempt area. This makes the total area of the three lots exempt from taxation 8,574 square feet, leaving an area of 426 square feet subject to taxation. The assessed value of this 426 square feet is \$1,215; the 23 feet frontage lot is assessed at \$5,225, and each of the other four 25 feet frontage lots at \$5,625; making the total assessed valuation of the land subject to taxation owned by the Academy, although contiguous to the site, \$28,940.

The certainty of increasing values of the site locations on Granville Street south of Hastings Street, has caused few transfers of property in this section. However, an approximation can be made of the selling value of this property by comparing it with Seymour Street property assessment valuations on which transfers have been more frequent. The site of the Bank of Montreal at the north-east corner of Granville and Dunsmuir Streets has an assessed valuation of \$140,750. This site comprises three lots with 120 feet frontage on Dunsmuir Street, and 75 feet on Granville. The contiguous lots to the east have the same area; viz: 120 feet frontage on Dunsmuir Street and 75 feet on Seymour. The assessed valuation of the latter site is \$51,875. The Assessment Commissioner whose function requires him to give careful attention to values, gives it as his judgment that values on Granville Street are 271 per cent. greater than on Seymour Street at these locations. A concrete illustration has been given of the selling value of land on the opposite side of Dunsmuir Street at the corner of Seymour, which indicates the selling value of land at the corner of Seymour and Dunsmuir at \$2,500 per front

foot; the assessment commissioners ratio of difference would make the selling value of the corner of Granville and Dunsmuir corner at \$6,775 per front foot.

At the intersection of Hastings and Main Streets, about a half mile east of Granville Street, a lot containing a three story and basement brick building with an assessed valuation of \$16,000, with a frontage of 33 feet on Main Street, was sold in March, 1907, for \$47,000. In August, 1909, this property changed hands, the purchaser paying \$100,000. Six months later, February, 1910, he sold it for \$125,000. The site is assessed at a valuation of \$59,375.

Two lots between Cambie and Homer Streets, with a frontage of 52 feet on Hastings Street and 120 feet in depth, about midway between Granville and Main Streets, with a two story and basement building, the assessed valuation of which is \$16,000, were purchased in September, 1905, for \$66,000. In February, 1909, this property changed owners for the consideration of \$110,000. In November, 1910, the present owner refused a definite offer of \$165,000. The assessed valuation of the site is \$93,750.

The Elyium Hotel, situated four blocks west of Granville Street on Pender, the first street south of Hastings Street, was purchased in October, 1910, for \$155,000. It is a new structure, comprising 97 rooms, the site having a frontage of 132 feet on Pender Street and a depth of 190 feet. The owner refused an offer of \$225,000 in March, 1911. The hotel is assessed at \$95,000; the site at \$11,900.

The most desirable residence section of Vancouver within the City limits, is in the west end, near English Bay, beyond which is Stanley Park. Residence lots in this section have an assessed valuation ranging from \$60 to nearly \$100, per front foot. These lots have a frontage of 66 feet and a depth of 120 feet. A lot on Beach Avenue, overlooking the Bay, with no intervening obstructions is assessed at \$7,500; the assessed value of the residence is \$6,500.

A residence on Davie Street is assessed at \$6,500, while the grounds embracing five lots has an assessed valuation of \$31,875. A residence lot, fronting 50 feet

on 12th Avenue and 125 feet on Fir Street, was purchased in 1900, for \$2,150. It cost \$50.00 to clear it. The owner erected a dwelling at a cost of \$2,500 on the area. He assures me that he could sell it for \$5,500, and move the house off. He has contracted for the building of an apartment house on the front of the lot. The lot is assessed at \$1,500, the contiguous lot of the same area is assessed at \$1,200. No sewers, pavements or sidewalks are in these streets at this point. The corner lot in the same block facing on 11th Avenue along Fir Street is assessed at \$1,375, the next five contiguous lots at \$1,100 each. The east side of this block faces on Granville Street, and here the lots are 27 x 120 in dimensions, fronting on Granville. The first two lots at each corner are assessed together at \$6,250; the inside 27 feet lots, at \$2,625.

A lot was purchased in 1907, on Broadway, on the Fairview Belt Line, a business street running parallel with 8th and 10th Avenues, between them, connecting Granville and Main Streets, south of False Creek for \$1,100.00. The owner has refused \$10,000 for it, and is holding it at \$15,000. It is assessed for 1911, at \$3,000. In the Workingmen's Division put on the market in 1909, by the C. P. R. and sold on easy terms with certain restrictions and conditions, lots are assessed at \$550; corner lots at \$690. It is the policy of the C. P. R. to require the purchaser to improve and build on the lots they sell within a given time. They reserve a certain number of lots in each block, knowing that the improvements will enhance the value of the lots reserved.

The assessment values given here are taken from the assessor's books and are authentic. The information as to the sale of lots and prices thereof unless otherwise stated, was derived from the most reputable firms engaged in the real estate business in Vancouver; not from memory, but by referring to books where sales were recorded. I was informed in the assessors office in Los Angeles County that you could not even depend on the recorded price of realty sales, as it was customary there for the vendor and purchaser to agree on a fictitious price to be recorded, to assist in bulling the market. My investigation

was careful, and while errors of statement may have been made, or may have been misunderstood, I am confident the reports as given are as accurate an index of values as can be made.

AN INTERVIEW WITH VANCOUVER'S MAYOR.

EVIDENCE THAT HE THOROUGHLY COMPREHENDS THE PHILOSOPHY OF HENRY GEORGE AND BELIEVES IN MAKING A PRACTICAL APPLICATION OF IT.

(For the Review.)

By LUTHER S. DICKEY.

It is evident that Mayor Taylor has a pretty thorough grasp of the philosophy of Henry George as is indicated in a recent interview I had with him.

"While there may be some danger of over speculation, in Vancouver," he said, "I do not think there is any cause for alarm at this tendency. Speculation in Vancouver has reached its height and at the present time very little property is changing hands for purposes other than for building and improving, most of the property being purchased by people desirous of erecting homes for themselves.

"Suburban property, you no doubt have observed, is very high, but there are no indications of a tendency to unload at a concession of the original purchase price.

"Mr. Joseph Fels, while here, suggested that there should be a general agitation made for public improvements, such as better streets, improved street car facilities, and other improvements of like nature, with a view to raising the present tax rate of 2 per cent. It will be quite a number of years before the street car service can be taken under municipal control as the existing agreement with the traction company does not expire until 1918, and negotiations are now pending for an extension of the company's franchise.

"In regard to street improvements, and other public works, they are being projected at a more rapid rate, and on a much larger scale, than ever before, and at the present

time practically all the available laborers who can be handled are being employed by the city. The pay rolls for the past two months were the largest in the history of Vancouver and shortly when operations are in full blast, we expect to be employing four or five thousand men on public improvement work, as against three thousand men last year.

While I thoroughly believe in Henry George's theory of taxing land values, at the same time I am urging the policy of gradually educating the people in the same manner as the abolition of the tax on improvements was effected. The situation in Vancouver is most probable unique. There are so many lines of railroads headed for the Terminal City that there can be no great reaction until their completion, which will not be before five or six years at the least. Then one has to consider the dormant stores of natural resources, some of them as yet practically untouched. These are bound to contribute in no small measure to the future development of this city, as Vancouver is acknowledged to be the financial centre of the Province of British Columbia, and consequently promoters of large enterprises must perforce come here; and also send most of their products as well as obtain their supplies.

"Recently the City Council appointed a special commission to revise the assessment rolls, and the members have been instructed to place their assessment at practically the market value of the land. By so doing the revenue next year will be greatly increased and the City will be able to project public improvement work on a much larger scale than they were able to do this year. It is estimated that by raising the assessment the City's borrowing power will be increased by between five and six million dollars, as compared with the increase in the borrowing power for the years 1911 and 1910, which was only four millions. This indicates our policy of expansion, and I assure you it is our intention to expand as much as possible each year along the same line. Naturally, the interest on the sinking fund will cause an increase in the rate of taxation. I have no fears whatever that Vancouver's prosperity will come to a

sudden collapse through inflated land values."

At the conclusion of the interview, Mayor Taylor reverted to Provincial affairs, saying: "I have no doubt that in the very near future the Province of British Columbia will follow in the footsteps of Vancouver and derive its entire revenue by a Single Tax on the natural resources of the Province, and absolutely and entirely abolish the poll tax, personal property tax, the tax on improvements and buildings on land and on incomes below \$5,000. It might be wise to continue this tax for a time on exceptionally large incomes, but it will ultimately have to go."

In making this last reservation as to incomes the Mayor was no doubt speaking rather as a politician than as an economist, for immediately following this statement he continued: "If I were to enter into Provincial politics I would make the taxation of the natural resources of the Province, and the abolition of all other taxes,—save that of excessive incomes,—the cardinal issue. I would advocate having a complete survey of the lands of the Province into small holdings—from 25 to 160 acres—and assist in settling the country by using the millions of dollars now lying dormant in the Provincial treasury in building trails, roads, etc.; I would advocate assisting settlers to establish homes by loaning them small sums from the Provincial treasury. There is no part of the Western continent which has such a wealth of undeveloped, yet undoubted natural resources as this Western maritime Province. It is not only rich in materials with the most extensive coal deposits in the world, but it has many millions of acres of most excellent grain land, lands adapted to raising fruits, and cattle as well as grain, and I believe that it is the province of wise statesmanship to foster and encourage the pioneer settler in establishing a comfortable home, rather than subsidizing large corporations whose chief aim is to exploit the masses by levying tribute from them to the extent that they can bear. By establishing such a policy the population of this province would grow, as Vancouver has grown, and we would soon demonstrate to the people of the

world that the only true policy of conserving the natural resources of a country is by making these resources contribute equally to all the people of the country in providing the revenue necessary to maintain the government in all its necessary and useful functions. The resources of this Province are ample to maintain in comfort ten millions of people, and I predict that she will follow the lead of Vancouver—and that at no distant day—in the abolition of all taxes on industry, enterprise and thrift, and transfer the burdens of government to the natural resources of the Province, thus making her citizens equal heirs to the Creator's free gift to all the children of men".

HON. HENRY GEORGE, JR., IN VANCOUVER.

Henry George, Jr., while in Vancouver was interviewed by the *News-Advertiser* of that city. The interview is thus reported:

In regard to Single Tax, Mr. George stated that it carried with it the consideration of the tariff question, and of all matters of taxation and production. It meant one tax in lieu of many taxes wanted for revenue purposes, and fell upon land values, irrespective of improvements; that was, it meant the appropriation into the public treasury of the site value of the ground, which was entirely apart from any value given to the land by the laborer or the owner. The Single Tax was a means to transfer it to the public treasury and thereby in effect make society the common owner of the land.

Of course, said Mr. George, no transfer of actual titles or change of present tenancy was involved except such as followed the application of the tax upon the value of the holdings, less the value of any improvements whatsoever. As a matter of truth, the tax now existed, and was applied to ground values. What was required in the case of Vancouver was that the full market value of the land should be made, for as taxation now existed it applied to seventy-five per cent. of the true value. This assessment should be increased

practically to one hundred per cent. and then that one hundred per cent. should be taxed so as to absorb into the public coffers practically the whole of the annual potential rent. This took the kernel of the nut.

If that were done, not only would all the present needs for revenue be supplied, but a great surplus revenue would be furnished. In addition to this revenue result, land speculation would be destroyed for no man would hold valuable land vacant for a rise in value if that value was to be taxed out of his hands into the public treasury. On the contrary, he would be penalised into using his land to its highest capacity and then re-leasing it to whoever would so use it. Much valuable land now left out of use through speculation would be thrown upon the market, and down would go the general value, to the very great benefit of the community generally, for it would mean opening natural opportunities now held closed.

What business sought was a minimum of tax burdens. Vancouver had already removed all taxation from improvements on land, and should now increase taxation upon ground values with the end of obtaining revenue for common purposes, and the squeezing out of land speculative values. British Columbia might justly claim to be, in the advance she has made along these lines, one of the most progressive countries in the world. He saluted her, and begged her to advance and lead further along the road of progress.

"It may interest you to know?" stated Mr. George, "that I was elected last November as a Single Tax free trade Democrat in the Seventeenth New York State district, receiving more than 2,200 majority over the gentleman who, in the preceding election, defeated the Democratic candidate by more than 8,000. My opponent was Mr. William S. Bennett, a Republican who opposed reciprocity with Canada, and the day following introduced the resolution for annexation. He was overwhelmingly repudiated, the resolution being immediately referred to one of the standing committees, and was next day reported out of committee and indignantly and utterly discarded by a vote of ten to one."



JOHAN HANSSON

See page 54



MAYOR L. D. TAYLOR AT HIS DESK

See "Single Tax Taylor," page 37

MANHATTAN CLUB'S JEFFERSON
DINNER.

The Manhattan Single Tax Club held its twenty-fifth annual celebration of the birth of Thomas Jefferson on April 15, at Reisenweber's, this city.

F. C. Leubuscher, president of the club, acted as toastmaster, and speeches were made by Richard George (Reminiscences of Tom L. Johnson), John S. Crosby, (Jefferson), John H. Adamson (The Evolution of Civic Righteousness), Mary Ware Dennett (The Ethics of the Single Tax), and Rev. John G. Hallemond (Our Brothers, the Driftwood of the Bowery). Miss Isabel Grace Colburn read the now well known poem by Edmund Vance Cooke, "The Passing of a Man," the striking lines that have the late Tom L. Johnson as their hero. Francis Van Veen, who possesses a beautiful soprano voice, delighted the guests with excellently rendered vocal selections.

The speeches were all good, but that of Dr. Hallemond was a revelation. With rude, compelling power that produced a far greater impression than the graces of oratory might, he told the story of the Bowery mission and the tragedies woven of its sordid threads of life. The speech brought home to those present a consciousness of the life that goes on in the underworld, in which this man moves and has his being. Dr. Hallemond is a Single Taxer, too, a convert of James R. Brown, and so did not advance the work he is doing as a finality. In the process of making men over again—those whom our social life distorts in body, mind and soul—he recognized the greater problem that lies behind it all, and that the endeavor of men and women must be to make such work unnecessary. The message he brought was instinct with moral force and inspiration.

THE Fifth Annual Sociological Conference took place at Sagamore, Mass., on June 28-30.

GENUINE competition is not to be had by forcing a corporation or a combination of corporations to dissolve. — Portland (Oregon) *Labor Press*.

NEWS—DOMESTIC.

OREGON.

As time goes on the discussion of taxation issues increases. W. S. U'Ren told the State Grange on the 13th of May that within the next year there would be a wider and more thorough discussion of the question of taxation in Oregon than in the last forty years all put together. His mild remark caused all of them to sit up and take notice, for they know him well. He generally means a good deal more than he says.

The State Grange is cordially hated by the political tricksters because it does things of a progressive nature. Many of them are well-to do and some are land speculators on a small scale, but they are honest.

The press dispatch mis-represented the Grange grossly and deliberately. No resolutions for the Single Tax were voted down, as alleged. Resolutions were passed unanimously urging the Granges, local and county, to carefully consider the questions and issues of taxation. The Grange Bulletin editor was instructed to devote space to these questions. All measures proposed by the legislature tending to take away from the people the power of taxation, or to cripple the initiative, were condemned in a sweeping resolution that went through unanimously and with enthusiasm. The question of Single Tax or of taxation was not debated, the idea being that by May 1912 everybody would know more about it. They will.

The Oregon Single Taxers and others are formulating tax measures to be submitted. It takes time and care to form initiative measures that are operative, fundamental and acceptable. There will undoubtedly be submitted a very thorough county measure in several counties. There will probably be a state-wide measure drawn to exempt personal property and improvements to the extent of \$3,000. I find this last quite acceptable to the farmers and Grangers. It may be reduced in amount, as some favor \$1,500.

The Yamhill Pomona (county) Grange recently passed resolutions favoring the

more equitable taxation of water power. I understand it has been taken over by the State Legislative committee to whip into shape. The water power of Oregon is practically unassessed, and worth many millions.

This same Grange passed resolutions against the tax amendments of the Legislature, and it is in the part of Oregon where the heaviest votes have been against progressive tax measures in the past.

If we can keep what taxing power we have in the hands of the people we will get more.—A. D. CRIDGE.

NEWS—FOREIGN.

GREAT BRITAIN.

During the past two months there has been very little change in the political situation. If anything I am inclined to think that the Government is stronger as a result of recent legislation. For instance, the Lords Veto Bill passed through its final stages in the House of Commons on Monday night by the magnificent majority of 120. On Saturday, May 6th, at the Free Trade Hall, Manchester, the Prime Minister delivered his first public speech since the General Election. It was the kind of speech which is always well calculated to inspire confidence; and, as T. P. O'Connor said, "that speech settled for ever the future of the Veto Bill." The confident manner in which Mr. Asquith, Mr. Ure, and others are speaking of the passing of the Veto Bill makes one feel that the thing is practically settled. It is certain that in the later stages of the Bill in the House of Commons that the opposition weakened very much. The rapidity with which the Bill passed through the House of Commons was mainly due to the silence of the ministerialists who found very little in the speech of the opposition which called for reply. We are getting a good deal of "shop window" legislation these days for which Single Taxers can have no particular enthusiasm, for the measures being passed only deal with effects. We have been given Old Age Pensions, Labor Bureaus, and a Small Holdings Bill which has proved (as was predicted by our

friends) to be a dear land Bill. The government is now engaged in passing what is almost everywhere described as the great Insurance Bill. Lloyd George has charge of the Bill which makes provision for:—

1. Insurance against sickness and invalidity.

2. Insurance against unemployment.

The Bill is very long and complicated. It contains 87 clauses and covers 78 pages of foolscap paper. The introduction of this Insurance scheme has had so great a reception everywhere that one feels that the Government must have strengthened its position in the country through it. A week after having introduced his Insurance scheme Lloyd George introduced the Budget. The statement showed a realized surplus of £5,607,000.

The following summary is from the *Daily News*:—

The Budget for 1911-12 was introduced by Mr. Lloyd George in the House of Commons yesterday. Its features are:

1. No new taxation; slight revision of the cocoa, liquor licenses, and stamp duties.

2. Debt reduction of £12,452,000 in the year, bringing the total in six years of Liberal Government to £70,000,000.

3. Payment of members of Parliament at the rate of £400 a year. Allowing for the alterations in the cocoa, license, and stamp duties the balance-sheet for 1911-12 is as follows:

Revenue.....	£181,621,000.
Expenditure.....	£181,284,000.
Estimated surplus.....	£ 337,000.

Mr. Lloyd George anticipates a "sunny year" in trade. In the House of Lords, where the reform debate was continued and not concluded, the Government Parliament Bill was read a first time. It is expected that the second reading will be taken on Monday.

Every discussion in the House of Commons serves to reveal the difficulties which confront the Government as a result of adopting Increment Taxes, Undeveloped Land Taxes, etc., in place of a simple universal Tax on all Land Values. These discussions are very valuable and as Single Taxers we are very fortunate in having men like Messrs Wedgwood, Raffan and others

in the House to put the case clearly; and, whenever necessary, to lead a revolt when the politicians through ignorance or design are proposing anything which is likely to vitiate the work. Great credit is due to Josiah C. Wedgwood for the painstaking manner in which he watches the interests of our cause in Parliament where the tone and sentiment on Landlordism is being entirely changed. As our monthly journal *Land Values* says:

"Formerly it was easy to defend landlordism and the 'industry' of rent-collecting and land-speculation with dignity and pride, but now that defense can only be made shamefacedly and with a good deal of excuse and apology. This welcome change in the tone of the debates when the Land Question is being discussed is only a recent development, but it will go on from strength to strength, as the more Radical members are prepared to ignore party ties when principles are at stake."

The fourth Annual report of the United Committee, which consists of 72 pages of matter, has just been issued and is an interesting and encouraging document. From it we learn that "During the year the Committee have published 2,200,000 sets of leaflets (equivalent to more than 50,000,000 separate leaflets) which have been distributed in England, Scotland, Wales and Ireland." At a meeting recently held not far from here an old Yorkshireman having listened to a discussion said, "Ah know nowt abart land valleys, but they must be summat in 'em, for they dew mak fowk talk." Yes, the old man was right, "land valleys," as he called them, are making "fowk talk" and think, in a manner that is creating a great volume of sentiment for our proposals.—P. SKIRROW.

VICTORIA.

At last Victoria has made a step forward in the taxation of land values, and during last month the whole State fairly seethed with the terms "capital value," value of improvements, "unimproved value;" and throughout the whole of Australia those words were more frequently used than ever before.

This was due to the fact that in Victoria on the 26th December last the Land Tax Act 1910, and on the 17th November two Federal Acts—the Land Tax Act 1910 described as "An Act to impose a Progressive Land Tax upon unimproved values," and, incorporated with it, the Land Tax Assessment Act 1910, became law.

The Victorian Act imposes a tax of one half penny in the pound on the unimproved value of all land held by any owner in excess of two hundred and fifty pounds. For every pound of unimproved value in excess of £250 the exemption drops one pound so that it disappears altogether for the owner of land of unimproved value of £500. Under the Act owners of land of an unimproved value not exceeding £5000 are to be free from Income Tax in respect of all income from farm produce such as live stock, wool, meat, fruit, grain, etc., with fixed rates of Income Tax in respect of such income from lands between £5,000 and £9,000 of unimproved value.

The Federal Acts were passed by the Fisher (Labor) Government, and Mr. W. M. Hughes was the Lloyd-George of the Parliamentary struggle, and bore the brunt of the contest. The Federal Acts only apply to owners of lands of an unimproved value of £5,000 in the aggregate. In the case of owners who are not absentees an exemption is allowed of £5,000 and the rate of tax is defined as "For so much of the taxable value as does not exceed £75,001, the rate of tax per pound sterling shall be one penny where the taxable value is one pound sterling, and shall increase uniformly with each increase of one pound sterling in the taxable value, in such manner that the increment between a taxable value of £13,000 and a taxable value of £15,001 shall be two pence;" and so on the increment for each increase of £15,000 being one penny up to £75,000. Above £75,000 the tax is sixpence in the pound. In the case of absentees there is no exemption and the rates are somewhat heavier. It is understood that the Federal Acts will be tested in the Courts to decide whether they are constitutional.

Though the Federal Acts are not in accord with the views of Single Taxers, who are opposed to exemptions and graduations

and to the discrimination against absentees, the passing of these Land Tax Acts marks great advance. The acts may be improved, but they will not be improved out of existence, as to the general principle contained in them.

Returns under both the Federal and State Acts had to be in by the 1st March and for five or six weeks prior to that date hundreds of questions bearing upon the returns were answered through the papers by the Commissioners of Land Taxes.

The Victorian Act was passed by the Murray Government of which the Hon. W. A. Watt, the Treasurer, is perhaps the most influential member by reason of his office and ability, and is one of the most progressive. Apart from the exigencies of the financial position it is probably due to him that the State Land Tax Act has been passed, and he has given an earnest of further reform by publicly expressing his strong approval of rating reform and publicly stating that he felt certain, that, if a substantial body of municipalities asked for power to rate land values only, Parliament would grant it. A circular has been sent by the Lilydale Shire Council to other municipalities asking for support for rating reform and a number of Councils have already expressed their approval. So that we now have some prospect of securing this belated reform.—A. C. NICHOLS, Eurora, Victoria.

SOUTH AUSTRALIA NOTES.

The subject of land values taxation has been much before the public during the past year. Those responsible for raising public revenue, whether for local, State, or Federal purposes have turned their attention to the perennial source, and have taken a few steps along the road to economic freedom; and although yet a very long way off from the Single Tax goal, there are evidences that a further advance will be made in the near future.

Dealing first with the broader aspect the year 1911 will be signalled by the imposition of a Federal Land Values Tax of 1d. in the £, payable on all land over £5,000, rising progressively to 3½d. on £80,000 and to 6d.

in the £ up to £100,000. Avowedly this was imposed for the purpose of breaking up the large estates and unlocking the land to labor, and to a certain extent the tendency is in that direction, although large land-owners are combining throughout the Commonwealth to test the validity of the Act. The exemption of £5,000 and the fact of its being an additional tax, not a substitution, stultifies to a large extent the relief to labor that this large installment of land values taxation, if levied on Georgian lines, would have brought about.

Regarding the State measure—in last year's Budget, the Treasurer stated that:—

"The taxation proposals of the Government are designed to take the burden from industry and production and place it upon values created by the energy of the people and the expenditure of public money. It is manifestly unfair and against the interests of the State that the man who uses his land, who develops the capabilities of the soil, whose energy converts wastes into habitable and productive areas, should be penalised by oppressive and inquisitorial methods of taxation, while the speculator, who benefits from these pioneering efforts, and the value of whose land is equally enhanced by the railways with that of the genuine land user, should so largely escape taxation." We therefore propose a remission of income on land and produce of land, £60,000; raising exemption under income tax to £300 per annum, £17,000; abolition of stamp receipt tax, £11,000; reduction of railway freights, £67,000; Increment tax 20 per cent. on increment value, total £155,000. To make good the deficiency caused by these remissions, and in order to allow for a reduction in railway freights to an extent of £67,000, I propose that the all-round land tax be increased by ¾d. in the pound. The relief afforded the primary producer by the reduction of railway freights, as well as by the increased road grant, which has been provided for upon the Estimates, and the remission of the income tax, will more than compensate the average land user for the extra tax on the unimproved value of his land. It must not be forgotten that one acre in King William Street is worth many thousands of acres of farming

land in the country, and that a large portion of the increased land values tax must fall upon city and suburban acres, country town lands, and rich pastoral areas, while the main relief afforded by the reduction of railway freights will go to the man upon the soil. Such a tax as I have proposed will bring into cultivation large tracts of land held under fee simple and under lease by speculators who are waiting for the pioneer to show what the country is capable of producing. It will add largely to the railway revenue, and so stimulate production and increase demand for commodities by settling people genuinely upon the soil that trade must increase and the conditions of the general worker be improved. This tax will realise £150,000. This would have brought the all round land tax up to $1\frac{1}{4}$ d. in the £."

This Budget was, however, as well as the Abolition of Plural Voting Bill, and the Municipal Amendment Act thrown out by our local House of Lords, the Legislative Council. The quinquennial Assessment of this State for 1910 with its substantial increases have also brought the large landholders to the fore. They have been exceedingly active, and recently an influential deputation waited on the Commissioner of Taxes and made a combined appeal against their increases. These are now being investigated.

In connection with local rating the Rating League held a vigorous Campaign at the close of the year and succeeded in gaining four more Municipalities to decide to exempt improvements from taxation and raise their local revenue from unimproved land values. Owing largely to the help of the Fels Fund, the Committees were able to circulate literature widely among the ratepayers, and in several ways do sound educational work. The success thus gained is proving a leaven in other Councils, several others having already decided to take polls on the question this year.

DEATH OF DAVID HARROWER.

David Harrower, of Wakefield, R. I. who died last month at a great age, was an old time Single Taxer and one of the

last survivors of the Chartist cause.

Mr. Harrower was born in 1821 in Alva, Scotland. His father was a woolen manufacturer there and it was in his father's mills that he learned the business which he afterwards followed so successfully. He came to America in 1850. In the same year he married Janet, daughter of James Muir, Ayrshire, Scotland, who survives him at the age of 92.

It is interesting to note that Mr. Harrower and his family suffered from their connection with the Chartist cause and it was on that account they left England for America.

Mr. Harrower lived to see many of the reforms demanded by the Chartists established in the law and their land doctrines reduced from vagueness and indefiniteness to coherence and system, and slowly but surely mastering the world.

Get together and circulate this issue of the Review. It is a telling propaganda document.

FARMERS appear to think that the main values of Portland consist of sky-scrapers. Show them the official figures that the sky-scrapers and all other improvements are only as one to four of land values and they begin to see why the big daily fights the Single Tax.

—Portland (Oregon) *Labor Press*.

OUR readers are asked to note that this issue of the Review consists of 80 pages of reading matter in place of the usual sixty-four. This with the addition of sixteen pages of half-tones make ninety-six pages. The coming Edmonton Number will, we expect, contain the same number of pages as this issue.

THREE men go to the cities of Oregon to one who seeks the farms. The reason is that the speculative prices of the farm lands are far beyond their actual use value. Land near Beaverton selling at \$650 an acre is not able to support men and pay interest on such figure. Men are living on such land but not from it.

—Portland (Oregon) *Labor Press*.

TERMS AND METHODS IN THE LAND
VALUES MOVEMENT.*

(For the Review.)

By JOHAN HANSSON.

Some time ago there appeared in the *Public*, of Chicago, an article entitled "Un-earned Increment". It was with no little interest that I read it for I had expected to find some telling arguments against this "absurd and false phrase"—as it has been

*JOHAN HANSSON, the author of this contribution to the Review, is perhaps the most representative Single Taxer of Sweden, where he was born in 1879. At twenty years of age while living in Denmark his attention was attracted to the teachings of Henry George through the perusal of newspaper clippings. It was not long after that he accepted them.

In 1904 he translated "The Condition of Labor," and the same year wrote a book "From Lordly Domain to Small Farms," dealing with the condition of agricultural estates in Sweden. In 1905 he published another work, *Land Value Tax as Substitute for the Liquor Tax* (this is the English translation of the title), which has been circulated among the temperance societies and translated into Danish.

In 1906 Mr. Hansson visited Norway and Finland, prosecuting his inquiries in search of material for his sociological studies and the books he has in contemplation. In 1907 he visited England, Scotland and Ireland on the same errand, and in the fall of the same year came to the United States. In the Spring of 1908 he went to New Zealand and Australia, where he spent about six months. He collected an immense amount of material for the works in which he designs to present accurate and detailed observations of political and social conditions. At about this time appeared his book, "War and the World Strife of Money," recently reviewed in these columns.

Returning to Sweden Mr. Hansson was taken seriously ill and was for several months confined to his bed. His wife, an untiring helpmate in the splendid work he is doing, wrote from dictation those results of observations which have found their way into the Swedish press, and into many leaflets and pamphlets. In the Spring of 1910 he went to Italy in search of health and in the Fall of the same year to California. A work embodying his researches into the history of wages and land values in many times and countries was published last year and will later be reviewed in the *Single Tax Review*. Among the works he has in preparation is a book on New Zealand; an *Essay on the Evolution of Monopolies as created by United States Laws*; one relating to the necessity for the reconstruction of the economic and social basis of life in Sweden; and a *History of the Land Values Movement*, for which he is still soliciting data from Single Taxers everywhere. This is but a bare outline of the intellectual activities of the man who is doing so much for the cause in Scandinavian countries.

termed by *Land Values*, the organ of our movement in England. But I was disappointed. The writer seems to realize that the term is not a good one, but seems also to believe that as it has grown popular it is better to accept than to reject it.

With this I cannot agree. It is true that the phrase is known and used all over the world. In the Scandinavian language we have it verbally translated, and while the phrase may do something to attract attention to what land values reformers are after, it is also doing much to confuse thought. I once used the phrase myself but I do not use it now except to confute what it implies. Leading land values reformers in Denmark take the same ground, objecting not only to the phrase but to what it conveys—viz, the special taxation of future land values.

By "unearned increment" is meant unearned increment in land values by persons who favor land values taxation. But persons who do not favor this reform take the question literally, and believe they find "unearned increment" everywhere—in prices of cotton, old wines, rare paintings, etc.; and they say if one kind of "unearned increment" should be taxed all others should be taxed, too. And we cannot prevent this sort of argument from confusing public opinion especially if those who use it are gifted with powers of debate. The term gives an excuse to legislators to oppose a much desired public reform on logical grounds. For it is true that there is to be found increments in value in many things besides land, increments which in the hands of the owner may be called unearned. Protective tariffs for instance, give "unearned increments." If one may justify taxation of a thing because an unearned increment is attached to it, we might justify the taxation of businesses carried on under protection.

Unearned increment or great riches no matter how they have fallen into the possession of the owners do not in themselves furnish a justification for any kind of taxation. If I meet a man in the street who possesses unearned wealth I have no right to take it from him unless I can prove it belongs to me. Thus the state has no moral right to "tax" anything unless it can

be proved that it is earned by the community. Nothing not earned by the community belongs to it. The phrase "unearned increment" is therefore misleading when used in justification for measures of taxation.

But that is not all. If we could get people to agree that the phrase is to be understood as unearned increment in land we are still on illogical grounds. The followers of Henry George do not admit that there is any such thing as privately owned land values. It is all community-made. But we cannot logically speak of unearned increments without assuming that there are earned increments in land. That is precisely what they mean who favor a tax on the future capitalized sale value of land, but who are not in favor of the socialization of all land values. They believe that such land values as private persons have bought and paid for belong to the buyer; they can therefore quite logically from such premise speak of unearned increment in land values when we may not. For them there are also earned land values, or values which justly belong to the individual owner.

These distinctions I would make are not academic, nor of small practical importance. Carelessness in the choice of terms and methods of work have always worked harm to good causes. In Denmark where the most successful work which has ever been carried on for our cause they are very careful in their choice of important terms. Every Henry George man knows how easy it is for the average man to misunderstand our aims, because some abstract thinking is necessary. It is therefore important that we use terms which will help people on the right course of reasoning and not away from it. For this reason I prefer the terms land values, or ground rent owners for land owners, land values reform instead of land reform, land values duty instead of land values tax. These terms lead people directly to the centre of what we desire to achieve. For the term "community made," we have synonymous expressions in Denmark and Sweden. The term is a guide in itself and is as strong and forcible a phrase for propaganda as the "absurd and false" one we have discussed.

A word as to this future increment tax. There is a movement in its support in both Sweden and Denmark, and in the latter country is popular in certain official circles. We make a grave mistake if we do not oppose it rigidly. All land values have the same origin and are of the same nature; they should be treated equally. Further, this tax as it is applied in certain German cities and now also by the English government is of little or no social value. It will not do much if anything to encourage the better use of land. And if it is made an important annual tax (say 2 or 3 per cent. charge on the future value of land) the social benefit will be largely limited to rapidly growing communities. Communities that do not grow but on the contrary decline, certain rural communities, for example, will not be reached by the increment tax and will receive no benefit from it. Such communities will indeed lose as population moves toward the favored district. And this migration of those seeking opportunities for their labor will to some extent at least neutralize the social benefits for the workers.

Another reason for opposing the increment tax is that if advocated alone and as a separate measure is to draw attention away from the real reform—the uniform land value duty, which will cause idle land to be used everywhere.

The reasons for opposition to the increment tax may not appear so strong in the United States as they do in Sweden. But I believe I am right in saying that there is no real need for the followers of Henry George in America to favor any proposal for future income taxation. The German examples may look impressive through American newspaper glasses. It is a good thing to use community made values for commercial purposes, but much depends on how it is done. And in Germany it is done as badly as possible. Lloyd George is doing good work for the world, but the chief value of the Budget proposal is its land valuation system, and not his schemes of land value duties which should be avoided wherever possible.

Much of the benefits of land values reform will depend on the methods used for their application. Much, too, on the use

of strict terms, used with definite, precise and unvarying meaning. I find my work in this country aided or retarded as the methods of those working elsewhere to the same end are in accordance with sound economics or the reverse.
STOCKHOLM, Sweden.

nient, improved methods of assessment, etc. The Men and Methods also are often irritated by finding their plans for exemption, for conservation and for improved systems prematurely and injuriously stamped as Single Tax.—BOLTON HALL.

MR. HALL SPEAKS A WORD OF WARNING.

EDITOR SINGLE TAX REVIEW:

It seems to me that the greatest danger of the land value taxation movement at present, is that the effect of our propaganda may be diverted to the extremely simple and ineffective taking of a share of the increase in value of land in blocks by taxes levied, periodically or on transfer.

This is simply a method of public sharing in the profits of land speculation. It has the effect of making land speculation more risky, but in its most usual form, as practised in Germany, it forms a penalty on transfers.

Nothing can now stop the tendency towards appropriation by the people, of the increase of land values created by society; but that appropriation is a very different thing from the socialization of land values by taking the rental value in taxes.

The fact that in Germany and elsewhere taxes on increases or on transfers have produced astonishing revenues, makes this attractive to the Budget makers; but the object of radical tax reformers is, not merely revenue without taxing labor but to open all the land to all the people.

To take future increase in value in taxes is an assertion, not of the right of the people to the use of the earth, but only to a part of the value which the people may create.

This emphasizes the necessity for the two forms of propaganda, which we have not yet sufficiently harmonized; on the one hand the purely ethical doctrine of the right to the use of the earth and on the other, the most effective methods of getting it into operation.

At present the workers in each field somewhat antagonize each other: the ethical propagandist is disposed to be impatient of mere "Tax Reform" plans of separation of land and improvement values, full assess-

THE GENESIS OF THE EXEMPTION FROM TAXATION OF IMPROVEMENTS IN VANCOUVER.

(For the Review.)

By LUTHER S. DICKEY.

During my first two weeks stay in Vancouver I failed to discover any connection between the active propagandists or students of the philosophy of Henry George and the exemption from taxation of improvements. I had already inscribed on paper what I thought would be my final words on the phase of my investigation. They were as follows: "This action was not taken precipitately by the law-making body of Vancouver. It was not the work of Henry George theorists. If such were instrumental in inducing the law-making body of the City of Vancouver to take the first step in this experiment they did it so stealthily that they will have great difficulty in getting credit for their activity if they should make such a claim." I had relied on hearsay information which I had thought trustworthy. In an interview with Alderman W. C. Morseby, of the City of Victoria, B. C. Council, I learned that he had heard Louis F. Post, Editor of *The Public*, lecture on the Single Tax back in the early nineties; that he had read *Progress and Poverty* and believed in its doctrines. I wrote to Mr. Post telling him that I was unable to trace the Provincial legislation giving municipalities the power to exempt improvements from taxation to any connection with Single Tax propagandists. He replied that it was not surprising that I had failed to trace such connection as the Provincial law allowing discrimination in favor of improvements was a very old one and had been in force for some time in some places, notably

Nanaimo, when he was first in this Province in 1893.

Having a supreme faith that things don't "just happen," on my return to the Province, I renewed my quest, to find the genesis of the exemption of improvements from taxation. I learned that the Municipality of Nanaimo was created in December, 1872, under the authority of the municipal Act of 1872; amendment of 1872, amendment of 1873, and amendment of 1874. In neither of these acts was power given to exempt improvements. The language of the Act, in Sub-section 6 of Section 24 of 1872 Act reads: "The Council may in each year after final revision of the Roll pass a by-law for levying a rate on all the real and personal property on the said Roll, to provide for all the necessary expenses of said municipality, and also for such sums of money as may be found expedient," and Section 25 is, "No tax shall be levied and assessed upon Real Estate and improvements within a municipality by the Council thereof, exceeding in any one year, one per cent. on the assessed value thereof." The "Municipal Act, 1881," which extended and applied to Nanaimo and all other municipalities, empowered the Councils in Cities to levy and collect a special rate upon unimproved lots, and in townships to levy and collect a special rate on unimproved property. This is defined in the following language. "For assessing and levying in the same manner, as taxes are levied upon the real property to be benefited by the deepening or draining, a special rate sufficient for the payment and cost and expense of such deepening and draining, and for so assessing and levying the same as other taxes are levied by an assessment and rate on the real property so benefited * * * as nearly as may be to the benefit derived by each lot, or portion of lot * * *. Every incorporated municipality shall have power to pass by-laws for raising within the municipality, * * * in addition to all other taxes, an annual tax, not exceeding 5 cents per acre upon all wild land * * *." Wild land is defined as land with improvements of less than \$2.50 per acre.

As late as September 14, 1891, I find a by-law passed by the Nanaimo Council

for raising revenues which reads as follows: "There shall be raised, levied and collected upon all real estate mentioned in the Assessment Roll for the time being in force in the said City an equal rate of 8 mills and one-tenth of one mill in the dollar on the assessed value thereof as appraised by said roll." The only other by-law of Nanaimo I could find published in the British Columbia Gazette pertaining to the taxation of land was in 1896, where no reference is made to improvements; the language of the paragraph is, "Land situate within limits of the City of Nanaimo shall be estimated for the purpose of assessment at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor." Notwithstanding the by-law of 1891, it is barely possible that Nanaimo may never have levied a tax on improvements. North Vancouver was organized into a rural municipality district August 10th, 1891, and has never levied a tax on improvements, notwithstanding several by-laws are a matter of record which would indicate that they were taxed. From the date of the organization up to 1903 the language of the by-laws is "to levy a rate on all the real property in the said District of the Municipality." In all the definitions given in the British Columbia Statutes "real property" includes improvements thereon. The first by-law of North Vancouver District to deviate from the original by-law was passed in 1903, and reads in part as follows: "Is hereby levied on all the taxable lands on the Assessment Rolls of the District of North Vancouver District for the year 1903." The present clerk, who is an exceptionally efficient one, was somewhat surprised when I called his attention to this, and assisted me to examine the assessment rolls. For the first year or two after the organization of the District we found no improvements entered on the assessment rolls. After the second or third year the value of improvements was entered in a separate column, and the only way we had to determine whether a tax had been levied on them was by making a computation as to the amount of taxes collected. From a thorough investigation of the by-laws and assessment rolls I am satisfied that during the twenty years of

its organization as a rural municipal district no tax was ever collected by the municipality from improvements.

Whether or no this action at its inception was in any way influenced by the principles laid down in *Progress and Poverty* we may never know, but that this principle has spread from municipality to municipality chiefly by the activity of zealous intelligent Henry George men, there can be no doubt. It is a remarkable coincidence that the first legislation on this Continent that was influenced by the tenets of *Progress and Poverty* was enacted in that Capital where those tenets were in embryo in the active brain of the author of that work when a youth of nineteen.* Who

*Henry George, working his way as a seaman on a top-sail schooner, reached Victoria when the excitement was at the flood. * * * The young fortune hunter, therefore, went into James George's store. The store was in a rough wooden structure of one story and an attic, or rather loft. It stood on Wharf street beside the Victoria hotel, facing the harbor. Henry George worked very hard there. Part of the time he slept in the loft, reaching it by a ladder. He fastened a note outside the street door inviting customers who came out of the regular hours to "Please give this door a kick." In a letter to his sister Jennie subsequently from San Francisco (December 6, 1858) he said:

"You innocently ask whether I made my own bed at Victoria. Why, bless you, my dear little sister! I had none to make. Part of the time I slept rolled up in my blanket on the counter, or on a pile of flour, and afterwards I had a straw mattress on some boards. The only difference between my sleeping and working costumes was that during the day I wore both boots and cap, and, at night dispensed with them." * * * Yet that youth's mind was even then quietly at work is proved by a speech he made in San Francisco thirty-two years later. (Metropolitan Hall, Feb. 4, 1890.): "Let me, since I am in San Francisco, speak of the genesis of my own thought. I came out here at an early age, and knew nothing whatever of political economy. I had never intently thought upon any social problem. One of the first times I recollect talking on such a subject, was one day, when I was about eighteen, after I had come to this country, while sitting on the deck of a top-sail schooner with a lot of miners on the way to the Fraser River. We got talking about the Chinese, and I ventured to ask what harm they were doing here, if, as these miners said, they were only working the cheap diggings? 'No harm now', said an old miner, 'but wages will not always be as high as they are today in California. As the country grows, as people come in, wages will go down, and some day or other white men will be glad to get those diggings that the Chinamen are now working.' And I well remember how it impressed me, the idea that as the country grew, in all that we are hoping that it might

the first person was to openly avow the teachings of Henry George in the Province of British Columbia I am unable to definitely state. But the earliest date was sometime before the fire in Vancouver, in June, 1886; it may have been in 1884. George H. Walker, a carpenter, went to Westminster in 1884 and joined the Knights of Labor. So far as I have been able to learn Walker was the first to espouse the doctrines of *Progress and Poverty* here in Vancouver. At a meeting of the Knights of Labor in 1884 or 1885 a man named Captain McCallum advised every member to read *Social Problems* by Henry George. Who Capt. McCallum was or where he came from no one I have met can tell. His comments on Henry George and his book influenced George Walker to read *Social Problems* with avidity and he followed it with *Progress and Poverty*. In 1886, after the village of Vancouver had been destroyed by fire, Walker was plying his trade in up-building the place. Thomas Turnbull, another carpenter, came from New Westminster to ply his trade and made his home in the same cabin in which Walker lived. Walker's nightly theme was the land question, from Henry George's position. Turnbull combated these views, but after reading "The Prophet of San Francisco" and the "Reduction to Iniquity," he capitulated and became an active propagandist.

While in Vancouver Turnbull joined the Knights of Labor and at every meeting heard Henry George's teachings discussed. He returned to New Westminster in 1887 and there joined the Knights of Labor. In the library of that order he found all the books of Henry George then published and read them all. Here he met John Forrester, W. W. Forrester, and Alexander Hamilton. Hamilton had already had the "vision," but it fell to Turnbull's lot to attract the attention of the Forrester brothers to the gospel of Henry George. They both grasped it instinctively and "straightway left their nets" and taught the new doctrine wherever there was opportunity. Turnbull, Hamilton, the Forrester brothers and others.

grow, the condition of those who had to work for their living must become, not better, but worse." (The Life of Henry George by his son, Henry George, Jr., pp. 77-80.)

formed an organization independent of the Knights of Labor, and met every Sunday afternoon to discuss the various phases of social and political activity. Early in the movement they circulated a petition for the exemption of improvements from taxation and had no difficulty in getting a multitude of signers, but without effect on the City Council. When the charter granting a franchise to the street railway Company was pending before the council this little group opposed it strenuously, pointing out numerous iniquitous provisions, but with little avail.

In 1888 or 1889, J. C. Brown was elected Mayor of New Westminster. Previous to this Brown had been postmaster of New Westminster for nearly twenty years and had published a virile semi-weekly paper. As mayor he succeeded in raising capital and building a municipal electric lighting plant, but only after a prolonged and bitter struggle with a clique of monopolists who regard public utilities as monopolistic prey. In 1890 Brown was induced to stand for the legislature of the Province. Without having given much study to economic or taxation questions, from the hustings he pledged himself to work for a mechanics lien law and an ad valorem tax on wild land; admitting that he had given little study to such questions, but promising, if elected, to at once devote his time to their study. He was elected, and was instrumental in having both laws effected, and also in having municipalities empowered to exempt improvements from taxation, and in making it mandatory to exempt 50 per cent. of the value of improvements from taxation. The Journal of the Legislative Assembly of British Columbia in the record of proceedings for the year 1891, March 3rd, first paragraph, page 81, reads: "Mr. Brown asked leave to introduce a Bill (No. 63.) entitled 'An Act to consolidate and amend the municipal Acts.' This bill was finally passed, without any apparent opposition at the night session, April 18, 1891, and is cited as the 'Municipal Act, 1891.' The language of this act would indicate that there had been prior legislation towards empowering municipalities to exempt improvements from taxation. Section 121 reads as follows: 'Notwith-

standing any law to the contrary, it shall be lawful for the Council of any municipality to pass a by-law declaring that a distinction, for the purpose of assessment within the municipality, shall be made between 'land' and 'improvements.'

(a) It shall also be lawful for the Council of any municipality to include in the same by-law, or to pass a separate by-law, declaring that 'land' situate within the limits of the municipality shall be estimated, for the purpose of assessment, at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor.

(b) It shall also be lawful for the Council of any municipality to include in the same by-law, or to pass a separate by-law, declaring that 'improvements situate within the limits of the municipality shall not be estimated, for the purpose of assessment, in excess of fifty per cent. of their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor, or that 'improvements' shall be altogether exempt from assessment or taxation. After the passing of such by-law or by-laws, all Judges, Courts and the Assessor, and all other persons, shall be guided by the same."

I have little knowledge of Jurisprudence, but this last sentence strikes me as unique. It is evident that the Government then in authority was not in sympathy with this legislation, of if so, it was half-hearted, as indicated by the following colloquy which occurred:

At the afternoon session (Monday) March 28, 1892 of the Legislative Assembly of British Columbia:

Mr. Forster asked the Honorable the Minister of Finance the following question: Whether, in pursuance of the promise made by the Government last Session, during the debate on the "Act to amend the Assessment Act," any instructions were issued to the Provincial Assessor to prepare a return showing separately the value of land, and the value of improvements on land; and, if so, whether such return is now available? The Honorable Mr. Turner replied as follows:

As section 46 of the Assessment Act clearly defines the duties of Assessors in the

preparation of their rolls, according to the forms set forth in the schedule to the Act, it was deemed advisable not to deviate therefrom. No instructions have, therefore, been issued to the Assessors to make any distinction in the value of the land, and the value of improvements on land; as such instructions, if practically carried out, would necessitate an alteration in the form of the rolls, which might invalidate the assessment. Hon. Thomas Forster, who interrogated the Minister, was elected to the Provincial legislature in 1890 from the Nanaimo District. He was an active propagandist of the George doctrine before his election and was perhaps more active and influential in spreading the new doctrine throughout the Province than any other person. He was re-elected to the legislature in 1894 and 1898, and served as Speaker in 1899-1900. He is at present living on a ranch in the Delta District, but has not been actively engaged in politics for the past ten years.

In February 1892, Hon. Theodore Davie, the Attorney General in the Cabinet of John Robson, introduced a bill which was passed April 23, 1892, cited as the "Municipal Act, 1892." The language of Section 148, of this Act is seemingly somewhat contradictory to Sections 170 and 197. It says: "For the purposes of taxation, land within a municipality shall be estimated for the purpose of assessment at its value, the measure of which value shall be its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor; but a distinction shall be made between land and the improvements thereon, and the respective values of land and improvements thereon shall be estimated for the purpose of assessment, separately, and improvements shall not be estimated for the purpose of assessment in excess of fifty per cent. of their value; and it shall be lawful for the Council of any municipality to pass a by-law, either exempting improvements altogether from assessment, or else providing that improvements shall be assessed at a rate of less than fifty per cent. of their value, but this section shall not apply to real property held by any railway company. Section 170, Sub-section (a) reads: "The Council may settle, im-

pose, and levy rates and taxes, upon improvements at a percentage less than that imposed by the Council upon land, or they may exempt improvements altogether; (b) The Council may keep different columns in the assessment roll showing separately the assessed value of 'improvements,' or they may keep an assessment roll showing the value, in the Assessor's estimation, of the improvements thereon."

The language of that part of Section 197 that conflicts with the language of Section 148 is, "Rates and taxes may be settled, imposed and levied upon land or upon real property, or upon improvements within a municipality by the Council thereof, subject to the following exemptions," etc. The exemptions referred to do not include the 50 per cent. exemption on improvements. Section 275 indicates that the author had a definite conception of just taxation. It reads: "In the case of a township municipality the Council may, by by-law, provide that the cost of the works therein specified as local improvements may be assessed and levied by a special rate upon the lands benefited, thereby according to the proportion of benefit received therefrom instead of a frontage rate." * * * No amendments were made affecting these provisions until the enactment of the "Municipal Clauses Act, 1896."

On December 17, 1894, Hon. G. B. Martin, member of the legislature from North Yale District, introduced a bill entitled "An Act to Amend the Municipal Act Amendment Act, 1893." The bill was read for the first time on January 3, 1895. Mr. Martin moved for a second reading, which caused a debate, and it was ordered to be resumed at the next session. On January 7, a motion of Hon. Theodore Davie, seconded by Mr. C. A. Semlin, it was Resolved, "That the question of amending the Municipal Act be referred to a select Committee, with instructions to draw such amendments as may be required, such Committee to consist of Messrs. Rithet, Eberts, McGregor, Kidd and Kitchen with power to report to the House." On the appointment of this committee the bill introduced by Mr. Martin was referred to it. On March 25, 1896, this Special Committee submitted its report, which after

prolonged debates and numerous amendments finally passed on April 17, 1896, and is cited as the "Municipal Clauses Act." Section 3 reads: "This Act shall extend and apply to all municipalities heretofore or hereafter to be incorporated, and not governed by the provisions of some special Act which are repugnant to the provisions of this Act."

Section 4 reads: "This Act shall be deemed and taken to apply to the municipalities of the Cities of Vancouver and New Westminster in so far as it is not repugnant to or inconsistent with the Acts of Incorporation of the said municipalities and Amending Acts; but nothing in this Act contained shall be deemed or taken to limit, amend, or affect any enactment now in force relating to the said municipalities, or to modify, limit or abridge the power of the Executive Council or the Legislative Assembly with reference to the said municipalities, or either of them, or the Acts relating to their corporate existence and powers."

Section 5 reads: "Nothing contained in any general or special Act relating to any municipality to which this Act applies shall be deemed to impair, restrict, or otherwise affect the powers conferred on any such municipality by this Act."

Section 113 reads: "For the purposes of taxation, land and improvements within a municipality shall be estimated at their value, the measure of which value shall be their actual cash value as they would be appraised in payment of a just debt from a solvent debtor; but land and improvements shall be assessed separately. This section shall not apply to real property held by any railway company."

Section 137 reads: "The Council may, in each and every year, at such times as they may deem expedient, or after the final passing or revision of the assessment roll by the Court of Revision, pass a by-law or by-laws for levying a rate or rates on all the land or improvements upon the assessment roll (provided that the Council shall not levy a rate on more than fifty per cent. of the assessed value of improvements), to provide for all the necessary expenses of the municipality, as well as for the payment or every such sum or sums as the munic-

ipality shall be liable for during the current year in respect of any delinquency or other debt or obligation, and also such other sum or sums of money as may be found expedient: Provided always, that the rate to be levied in any year, exclusive of any special sum or rate which may be assessed and levied or imposed for local improvements, or as a special sum or rate for any other purpose authorized by this Act, or under the "Corporation of Victoria Water Works Act 1873;" or any statute amending or as a substitution of the same, but including what is required for a sinking fund therefor, and for school purposes (if any), shall not, except in the case of wild land, exceed the sum of one and one-half cents on the dollar. Wild land within a municipality may be taxed at a rate not to exceed two and one-half per cent. upon its assessed value:

(a) The Council may settle, impose, and levy rates upon improvements at a percentage less than that imposed by the Council upon land, or they may exempt improvements altogether."

The following Section (138) empowers the Council to pass a by-law levying a rate of one mill in the dollar for board of health and hospital purposes, and not exceeding two mills in the dollar for school purposes, additional to the sum provided for in the preceding section.

Section 168 has the same inconsistency of statement as referred to in the "Municipal Act, 1892." It reads as follows: "Rates and taxes may be settled, imposed, and levied upon land, or upon improvements within a municipality by the Council thereof, subject to the following exemptions: The exemptions are churches, cemeteries, hospitals, orphan asylums and Dominion, Provincial and Municipal property. This Act is quite voluminous, containing 300 sections, and all municipalities in the Province come under the jurisdiction of this Act unless granted special powers under Charter provisions."

Hon. Theo. Davie, who introduced the "Municipal Act, 1892," which first made it mandatory on municipalities of the Province not working under Special Charters to exempt fifty per cent. of improvements from taxation had no affiliation with

the Henry George men, further than to subscribe to the syndicate Single Tax monthly published at Victoria and to attend the lectures of Louis F. Post. He was a man of rare attainments and there is no doubt that he had read "Progress and Poverty." Some of his enemies are said to have attributed his action towards exempting improvements from taxation to selfish motives only. He at that time was said to own what was the most valuable building in Victoria, the Adelphi Block, on Government Street, a substantial three-story brick structure, and the exemption of fifty per cent. of its value from taxation was of great pecuniary benefit to him. Had his disposition been of a mercenary kind, there is no doubt there was no limit to the sources of procuring wealth had he used his office solely for its emoluments.

On July 2, 1892, a little over two months after the Municipal Act of 1892 had become a law, Mr. Davie became Premier, Attorney General and Provincial Secretary, holding these portfolios until March 4, 1895, resigning to accept the Supreme Justiceship of the Supreme Court of the Province. It might be relevant here to state that during my journey through the Canadian Provinces I had the privilege of interviewing the premiers of the three western Provinces, Saskatchewan, Alberta and British Columbia, and each one of them unhesitatingly pronounced in favor of the exemption from taxation of improvements. In the former Province the leader of the opposition also expressed himself strongly in favor of it; they called it the "Single Tax."

After a careful study of the legislative Journals and Statutes of British Columbia I am willing to take off my hat to the memory of the Hon. Theo. Davie, former Chief Justice of the Province, and call him a Single Taxer, on the theory that "actions speak louder than words." Chief Justice Davie died March 7th, 1898, while holding the highest judicial position in the Province.

Credit should be given to other members of the legislature, but the Journal Reports give but a meager account of the proceedings, so it is impossible to name them. In 1894 Vancouver sent an "out and out"

Henry George man to the Provincial Legislature, and in 1898 and 1900 they sent as a colleague with him the Hon. Joseph Martin, who, owing to his pugnacity, has earned the sobriquet of "Fighting Joe." He is now a liberal member of the British Parliament and a staunch defender of the policy of Lloyd George. During Joseph Fels' visit to Vancouver at a banquet tendered him by representative citizens, January 24, 1911, Mr. Martin occupied a seat by the side of the guest of honor and in moving a vote of thanks, said, that while he did not go the full length of the Single Tax proposition, "I accept this proposition laid down by Mr. Fels, that no one has a right to take for himself what is called the unearned increment which has been earned by the general public. I should be quite willing that all that is added to the land by the labors of the people at large should belong to the people at large." Speaking of Lloyd George's policy, Mr. Martin said that he never took more delight in anything than in backing up the liberal party in its attempt to destroy the present monopoly of land.

Contemporaneously with the New Westminster Henry George organization, which was known as the Tax Reform Association, similar clubs were formed in various parts of the Province, notably at Victoria and Vancouver, largely due to the propaganda work carried on in the Knights of Labor halls. Among those who were active members of the Victoria organization were W. L. Sinton, Byron H. West, Alex. Stewart, James Mallett and his sons, Alfred and Arthur E. Mallett, George Jackson and Mr. McGregor.

In 1890 and 1891 new additions of George men gave new life to the club. Among the later arrivals were William Beveridge, James A. Cohen, John McMillan, Dr. Ernest Hall, John Frazer and John Reid. Thomas Forster was elected to the Provincial legislature from the Nanaimo district and he was among the very first to espouse the philosophy of Henry George. Brown of New Westminster, knew nothing of George's doctrine when he was elected to the legislature, but the activity and enthusiasm of the little group of George men at New Westminster, followed by the pro-

paganda work of the group at Victoria and the personal contact with Forster, caused him to study Progress and Poverty, and he became a staunch advocate of its doctrines. A man of exceptional force of character, of excellent education and journalistic experience, he wielded a wide influence in having improvements segregated from land on the assessment rolls and the mandatory exemption of 50 per cent on improvements. He was again elected to Parliament in 1900 and accepted the position of Provincial Secretary in the Cabinet of James Dunsmuir, Premier and President of the Council, was sworn into that office September 3, 1901, but on going back for election was defeated and resigned his office. In 1903 he again stood for Parliament before a country constituency, but was defeated, and since then, owing largely to a defect in his hearing, he has refrained from politics. Without solicitation he was appointed warden of the Provincial Penitentiary at New Westminster, on November 26, 1907. Although 67 years old he is still an ardent Single Tax propagandist.

Among Henry George disciples of Vancouver, who first formed an organization, were George Pollay, David Evans, Robert Barker, Joseph Clarkson, William Brown and George H. Walker; later Robert Macpherson, Francis Williams, Frank Gale, J. B. Marshalsy and others took an active part in the organization. A room was secured in the Public Library building and weekly meetings were held. But these men did not confine their activity to these meetings. Most of them were connected with some labor organization, and on every occasion in which an opportunity offered they promulgated the new doctrine by word or tract. Those connected with religious organizations availed themselves at every opening to proclaim the right of all men to the use of the earth. From the first issue of the *Standard* until its publication ceased it was read by all of them. Petitions were circulated and presented to the City Council requesting that buildings and improvements be exempted from taxation. As early as March 1900 a motion was made in the Vancouver Council to exempt improvements from taxation, the motion being made by Alderman Dr. J.

T. Carroll and seconded by Alderman Malcolm McLeod. In the spring of 1893 Louis F. Post delivered lectures here on the Single Tax and also at New Westminster, Nanaimo, and Victoria. These meetings were well attended and a special effort was made to have the progressive citizens present. The Vancouver press gave full reports and commented very favorably on the lectures and the lecturer.* So successful were these lectures that Mr. Post was brought back the following year.

In 1896 Robert Macpherson was elected a member of the Provincial Parliament. He had been President of the Vancouver Single Tax Club, and presided at the first lecture given by Mr. Post in Vancouver. Mr. MacPherson was born in Bogside, Inverkip, Renfrewshire, Scotland in 1853, and was reared on a farm. Before leaving Scotland, which he did in 1882, he became interested in the teachings of Henry George by reading a series of letters which appeared in a Scottish weekly paper discussing the pro and cons of George's attitude

*(From the *Daily News-Advertiser*, Vancouver, B. C., Thursday, April 6, 1893.)

There was a large attendance last evening at the lecture delivered in the Market Hall by Mr. Louis F. Post, of New York, on the subject of "Taxation, Direct and Indirect". The majority of those present were men, but the fair sex was also represented. It was almost 8.30 o'clock when the lecturer of the evening was escorted to the platform by Mr. R. Macpherson, the President of the Single Tax Club, who presided. In a very few words he introduced Mr. Post, who, though a stranger, he said, was to speak upon the subject with which all were more or less familiar. Mr. Post prefaced his remarks by saying that what he had to speak about had reference to systems and not to individuals. Coming then to taxation, the subject of the evening, he said there were two kinds, direct and indirect. The former was straightforward and honest, and people knew what they were paying. The latter might be called crooked taxation. [Here followed a column and a half of extracts from the lecture the most of which was verbatim.] Mr. Post's style is lucid and forcible without anything savoring of grandiloquence and the judgment displayed in the preparation of his diagrams made his lecture the best presentation of the subject that has ever been made to a Vancouver audience.

(From the *Daily News-Advertiser*, Vancouver, B. C., April 8, 1893.)

The Trade and Labor Council of Vancouver tendered a vote of thanks to the Single Tax Club of Vancouver at their regular meeting, April 7, 1893, for their efforts in procuring the services of Mr. Post, the Single Tax lecturer.

on the land question. Macpherson read George's works shortly after coming to America, and when he reached Vancouver in 1888, he was a full-fledged Henry George man, and was proclaiming his doctrine at every opportunity. The first Vancouver Henry George man he met after his arrival here was George Walker. He was soon introduced to the members of the club and at once assisted in the propaganda work. At the first session of the Provincial Parliament in which Macpherson sat the "Municipal Clauses Act" was discussed and enacted into law. He was elected to the City Council of Vancouver in 1903 and 1904; was defeated by 43 votes in 1905. In 1910 he seconded the motion to exempt improvements from taxation. He was again reelected Alderman in 1911, and devotes a large portion of his time to civic duties, notwithstanding the constant demands of his business which should have his undivided attention, he being senior partner of the firm of Macpherson and Sinclair, building contractors. Notwithstanding his activity in political and economical affairs Mr. Macpherson has kept closely allied with the Church of his youth and its activities and loses no opportunity to press the moral side of the Single Tax on religious bodies.*

*An excerpt from an address made by Robert Macpherson, before a church society of Vancouver in the spring of 1900:

"Look at the effect of our land system on our own city! Do you for a moment think it would be so scatteringly built as it is unless there was some cause for it, and it is to be found in the speculation for unearned increment in the land. Do you think the C. P. R. is a corporation whose officials don't know what they are about when they sell lots on building conditions? In fact, they will give you a rebate as an inducement to build, knowing that your building will increase the value of the other lands they hold in the district in which you build. Would you be surprised if I were to state that the unearned increment in this city for the last six years amounts to ten million dollars, according to the present prices? There are men in this town who have made on an average \$75,000 a year for the last five years on the unearned increment of the land in this city, created by the people who reside here, not as a result of their labor but merely by appropriating the rent of land which God intended should belong to the community. From this cause springs most of the evils that afflict society today. Drunkenness and laziness are chiefly due to unjust social conditions caused by the appro-

In the early days of the Single Tax movement in Vancouver the principal place of rendezvous was in the merchant tailoring establishment of David Evans, on Cordova Street. Here Polloy, Barker, Walker, Clarkson, Brown and others were daily visitors and the land question was the main topic of discussion. In 1889 Francis Williams came to Vancouver and entered the employ of Evans. It was not long until he had espoused the principles of Progress and Poverty. He joined a labor organization in which he became an active propagandist of the doctrines of Progress and Poverty.*

prization of the unearned increment by private individuals. * * * Let us now consider how we can remedy this state of affairs! We have seen that our taxes are inequitably collected; that owners of land can extract nearly all the benefits derived from invention. What is to be the remedy? Andrew Carnegie's? The whole of one's nature revolts against such a scheme of doling out charity if there is but a spark of manhood in him. No, Andrew, we can't accept your gospel of wealth as a remedy. The remedy is to abolish the protective system. Let labor be free and unrestricted as the air we breathe; then put a tax on land irrespective of improvements sufficient to absorb the unearned increment. In concluding Mr. Macpherson read the Single Tax Platform.

*(From The Independent (Labor), Vancouver, B. C., March 31, 1900.)

The usual weekly meeting, which is held every Wednesday evening in the labor hall, Homer street, under the auspices of the Trades and Labor Council, where the different subjects connected with political economy are discussed, was held on Wednesday last. Mr. F. Williams, financial secretary of the Trades Council, opened the debate by giving a lucid discourse upon the first principles of the Single Tax question, showing how, under a system of Single Tax the country would get immediate relief. Although he did not claim, nor the Single Taxers did not claim, that the Single Tax, if adopted, was cure-all for all the ills we have to contend with, still it was a stepping stone along true lines, and in the direction of a more elaborate system, which is often dreamed of, but which will be a long time coming, judging from past experiences.

The debate was eagerly taken up by those present, some of whom seemed eager for the fray, but on the whole it was an interesting and instructive debate. The parliamentary committee are anxious that these meetings should be a success, and gives a hearty invitation to the public to attend them. What we want is, that men should hear and think for themselves, and not swallow other's opinions made for them. An intelligent electorate we wish to make in Vancouver—not an illiterate one.

GENESIS OF THE VANCOUVER MOVEMENT.

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He was a member of the City Council of Vancouver from the sixth ward in 1904, 1905, and 1906. In the latter year he had as colleague on the ticket from the sixth ward, another avowed, aggressive Single Taxer, John McMillan, and both were elected. But I am getting ahead of my story.

At a meeting of the Vancouver City Council held March 9, 1896, the following were present: Henry Collins, Mayor; Aldermen H. J. Painter, the present City Assessment Commissioner; H. P. Shaw, J. J. Banfield, D. McPhaiden, James Clendenning, William Brown, W. S. Macdonald, Alex. Bethune and C. A. Coldwell. It was moved; "That a by-law be introduced and read a first time to partially exempt from taxation the improvements and buildings erected on lands within the city and being part of the real estate." This was carried.

At a meeting of the Council March 13, 1896, it was moved by Ald. Shaw and seconded by Ald. Macdonald, that the by-law partly exempting improvements from taxation be read the second time. Carried. The by-law was accordingly read the second time. The Council then went into Committee of the whole for the consideration of by-laws which had been read the second time. The by-law was read the third time. The Council again met March 16, 1896. Moved by Ald. Brown and seconded by Ald. Bethune. "That the following By-Law be reconsidered and finally passed: A By-Law to partly exempt from taxation the improvements and buildings erected on land within the City of Vancouver, and being part of the Real Estate.

WHEREAS, it is deemed expedient in the interests of the City that improvements and buildings on the Real Estate of the City should be exempt in part from taxation for the year 1896:

Be it THEREFORE ENACTED by the Mayor and Council of the City of Vancouver in open meeting assembled as follows:

All improvements and buildings erected on or attached to Real Estate, shall be exempt from taxation to the extent of fifty per cent. of their actual value.

Done and passed in open Council on the

13th day of March, A. D. 1896. Reconsidered and finally passed on the 16th day of March, 1896.

(Signed) HENRY COLLINS, Mayor.

"(Signed) THOS. F. McGUIGAN, City Clerk.

The foregoing is almost a verbatim account of the minutes of the Vancouver Council and the first enactment of that body towards exempting improvements from taxation. So far as the record shows there was no opposition to the 50 per cent. exemption. In 1905 an attempt was made to increase the percentage of exemption to 60 per cent, but it failed of passage. Ald. Williams introduced the motion which was seconded by Ald. Baxter and ably championed by Ald. Morton.* After an

*AN ATTEMPT TO INCREASE THE EXEMPTION FROM TAXATION OF IMPROVEMENTS IN VANCOUVER IN 1905, BY HENRY GEORGE SINGLE TAXERS.

(From Daily News-Advertiser, Vancouver, B. C., January 24, 1905.)

CITY COUNCIL.

MOTION TO INCREASE EXEMPTION ON IMPROVEMENTS FROM 50 TO 60 PER CENT. VOTED DOWN.

It was moved by Alderman Williams, seconded by Alderman Baxter: "That, for the current year, the exemption on improvements be 60 per cent., instead of 50 per cent., as heretofore." Ald. Williams said that if this motion passed, he would introduce another to provide for the deficiency in revenue. In support of the motion he said that a short time ago he had met a gentleman from New Zealand, who had said the system had been in operation in the City of Wellington for some considerable time, and had worked immensely well. The adoption of the system in Vancouver in a greater proportion would be a good thing for the majority of the people, and would fall most heavily upon certain individuals who are not looked upon as producing members of the community. "Question," called Ald. Wilson.

The vote was taken, but Ald. Morton asked that the yeas and nays be recorded. While the city clerk was reaching for his pen, Ald. Cook asked for notice of motion and proceeded to discuss the resolution. He did not thoroughly understand the import, and advised caution. Trouble had been caused in the past by motions along such lines as these being introduced, when only the movers had a knowledge of what they meant.

Ald. Morton explained that the plan was to make the taxes as equitable as possible to everybody. He said that Ald. Cook understood the motion all right. As for himself, he was in favor of total exemption on improvements, and a motion to that effect would suit him to a top-notch. He never believed that a man's industry and enterprise should be taxed. As it is now, the man who builds a house improves the adjoining vacant lot, while the owner sat before his

animated and prolonged discussion it was defeated, the yeas were, Morton, Baxter and Williams; Nays, Bethune, Halse, Stewart, Cook, Wilson, Macdonald, Kemp and Johnson. It was resolved that 50 per cent should be the amount of exemption.

The second increase in the percentage of exemption was made in 1906. The Mayor and Council this year were as follows: Mayor, F. Buscombe; Aldermen, A. Bethune, G. H. Halse, J. Rogers, D. M. Stewart, E. H. Heaps, J. W. Jeffs, A. Macdonald, E. Odium, F. S. Baxter, John Morton, F. Williams, John McMillan. At a meeting held Feb. 27, 1906 the record shows all

present but Ald. Halse. It was moved by Ald. Odium and seconded by Ald. Bethune, "That the churches used as bona-fide places of worship be exempted 75 per cent. of building valuation; after a prolonged discussion this motion was defeated by casting vote of the Mayor. Immediately following the defeat of the motion to exempt church property to the extent of 75 per cent. Ald. McMillan moved "That all improvements be exempted 75 per cent. of the assessed value." This was seconded by Ald. Morton and was carried by the following vote: Yeas, Bethune, Stewart, Heaps, Odium, Baxter, Morton, Williams, McMillan; Nays, Rogers, McDonald and Jeffs.*

(From *Daily Province*, Vancouver, Feb. 28, 1906.)

EXEMPT 75 P. C. OF IMPROVEMENTS. COUNCIL'S RADICAL STEP.

Ald. McMillan then moved that all improvements be exempted to the extent of 75 per cent. Ald. McDonald opposed the motion on the ground that it would especially favor people who could afford to erect large buildings. Ald. Baxter said exemption meant a premium on improvement. There were too many vacant lots in the City. If the motion carried it would mean an inducement to industries and to people to build. Ald. Jeffs said he would support the motion if he felt certain an increase to the usual rate would not have to be made. Ald. Rogers opposed the motion on the ground that improvements were entitled to pay taxes for fire and police protection, etc. Ald. Bethune said exemption on improvements would not mean any less vacant land. The motion was then adopted, Ald. Rogers, McDonald and Jeffs alone voting in the negative.

(From the *World*, Vancouver, Feb. 28, 1906.)

REDUCES TAXATION ON IMPROVEMENTS. COUNCIL INCREASES EXEMPTION TO 75 PER CENT.

The City Council, sitting as a court of revision Tuesday night took another step toward the single tax idea by advancing the exemption on improvements to 75 per cent. The vote on the question of the added exemption showed only Alderman Rogers, Jeffs and MacDonald arrayed against the measure. In the discussion Mayor Buscombe stated that if another 25 per cent. exemption on improvements was granted in addition to the usual 50 per cent., it would mean a reduction of about \$54,000 in the revenue, and this would have to be raised by an increased levy. There was required this year \$808,730, which meant a rate of about 21.60 mills, but, of course, this large amount would be reduced when the Council came to consider the estimates, so that the rate would not exceed the usual 20 mills. It is according to this statement, now up to the Council to cut down the estimates from the various departments if the rate of taxation is not to be raised this year. The warmest

fireside in Boston, or in England, laughing up his sleeve. If the City wished to buy the latter man's property, that gentleman was not slow in asking a good price. He should pay as much, if not a little more, taxes than the man who improved his land. Ald. Morton recited a little story to show that the holder of vacant property benefited at the expense of the industrious and patriotic citizen.

Ald. Halse said that former Councils had conceded the principle, and thought it would be ill advised to alter the amount of the exemption. He had heard no complaint from citizens. "It is sprung as a big surprise to me," Ald. Johnson burst in, he having agreed with Ald. Cook, that notice of motion should be given. "The question is entirely new to me. Why, I never heard of it until a few minutes ago! Ald. Baxter had another scheme which would meet the same end. He said the Provincial Government recognized the plan of taxing unimproved property, and by a wild land tax assessed that class higher than the land which was improved. If the Government had the right to levy such a tax, why not the City? Ald. Baxter asked. That was why he had asked about the two rates, and if charter amendments were decided upon, this point could be added. He remarked about the bush-growing on vacant property in the city, which was a shelter for criminals of the worst class, of which there had been an example within the last year. If the land was cleared by the City, it had to wait a year before the expense could be collected. "If there are owners who wish to keep their property in such a condition," Ald. Baxter concluded, "let them pay for it."

"Notice of motion has been given," his worship remarked. Ald. Bethune pointed out that the vote had already been taken, and that it was only after the question had been decided that notice of motion had been asked for, and further discussion followed. He contended that order had not been observed, and said the yeas and nays should be taken. Mayor Buscombe agreed, and the division was recorded: Yeas—Ald. Morton, Baxter and Williams—3. Nays—Ald. Bethune, Halse, Stewart, Cook, Wilson, McDonald, Kemp and Johnson—8. It was resolved that 50 per cent. should be the amount of exemption on improvements, as usual. The Council then ad-

The total exemption of improvements from taxation was made in 1910. The Council met in session on March 2, 1910, Alderman Ramsay having given notice at a previous meeting of his intention to introduce a by-law to exempt from taxation all buildings set apart and used exclusively for Divine Worship; also a by-law to exempt from taxation improvements on real estate in the City of Vancouver for 1910. The Council for this year was as follows: Mayor, L. D. Taylor; Aldermen: James Ramsay, Walter Hepburn, J. S. Crowe, W. P. Roberts, J. L. McTaggart, Chas. W. Enright, T. G. McBride, Robert Macpherson, Henry H. Stevens, T. J. Whiteside, James White, W. B. McKechnie. It was moved by Ald. Macpherson and seconded by Ald. Stevens, that the rules be suspended, and by-law to wholly exempt from taxation the improvements and buildings erected on land within the City of Vancouver, and being part of the real estate, be now read the third time, finally passed, signed by the Mayor and City Clerk, and sealed with the Corporation seal. The by-law was then read the third time and passed. The vote on the by-law was as follows: Yeas: Ramsay, Hepburn, Roberts, Enright, McBride, Macpherson, Stevens; 7. Nays: Crowe, Whiteside, McKechnie, McTaggart, White; 5. It is evident that the total exemption of improvements from taxation had been raised during the campaign, as Ald. McBride gave as a reason for voting for the measure that he had promised his constituents to do so. The fact that five votes out of twelve were recorded against the measure was not reassuring that the total exemption would prevail for more a year. It was not made an open issue by Mayor Taylor during the first campaign. His predecessor and opponent, Mayor C. S. Douglas, had made no opposition to it, although he had acquired a for-

tune through the unearned increment. He had been twice mayor, having Mayor Taylor as his antagonist the last time he was elected, being defeated by him by a majority of only 273 out of a vote of 6,103 the second time, and his friends claim that he was defeated only by their over confidence. However, the impetus given to building operations and its correlated stimulus to every other line of business activity, especially the rapid advance it gave to land values, made it at once so popular that its former strongest opponents either came out in favor of it or quietly acquiesced. In fact, during my investigations here, although I have mingled with all classes I have found no opposition, save from two or three of our incorrigible socialist friends. To them the exemption of improvements from taxation is the real Single Tax, and they point out that Capitalism is in full accord with the system now prevailing. Occasionally I meet a man who expresses himself in full accord with the exemption of improvements from taxation except the tall buildings; they should be taxed a little, they say, because of the extra fire and water protection required. But they generally acquiesce when it is pointed out that the more efficient the fire protection is made for them, the efficiency becomes general and extends to the outlying districts, and tends to make building sites there more desirable and consequently more valuable.

So universally popular did the exemption of improvements become that Mayor Taylor in his campaign for his second term made Single Tax a cardinal plank in his platform and every candidate on either ticket espoused it or kept quiet. Although not antagonizing the Single Tax plank of Mayor Taylor's platform the Mayor's opponent, who was selected because of his eminent citizenship, to lead what had become to be believed as a forlorn-hope, was defeated by 1,483 out of a vote of 7,481, and the by-law for raising revenue for 1911 was passed without a dissenting vote, notwithstanding members of the Council were Aldermen when the 75 per cent. was made and then were outspoken opponents, and voted against it. At the reception tendered Mr. Fels here last January, one of the Alder-

debate of the evening was aroused by a previous resolution specifically exempting churches to the extent of 75 per cent. This was defeated by the casting vote of the Mayor, the Council being divided on the question as follows: For:—Aldermen Odium, Bethune, Rogers, Hepps and Baxter; Nays:—Aldermen McMillan, Williams, Morton, Jeffs and MacDonald. The later action assures the churches of the same exemption under the general rule as was intended under the specific motion.

men who opposed the 75 per cent. exemption and contended that improvements getting the benefit of fire and police protection should pay for it, seconded the vote of thanks tendered Mr. Fels, and took advantage of the occasion to endorse the Single Tax, saying that he was proud of the opportunity to emphasize his appreciation of the views held by Mr. Fels, and hoped that they would secure world-wide dissemination. "If Vancouver had adopted the Single Tax idea ten years ago," he said, "it would to-day be a city of probably double the population of what it is at present." This gentleman, who is at present an Alderman, is the owner of some of the most valuable real estate holdings in Vancouver. In fact, he is razing ramshackle buildings on the most valuable business block in Vancouver on the site of which is to be erected one of the finest structures in the City of Vancouver during the present year. The exemption of improvements gave such an impetus to the erection of high structures that petitions were circulated remonstrating against it, and asking for legislation limiting the height. This was referred back to the people at the election last January and by a majority of 707 out of a vote of 5,657 it was decided to limit the height to ten stories or 120 feet, exclusive of basement. At the same election a plebescite was held on the exemption from taxation of the site location of Church property. This question has been agitated more or less for years. Prior to the partial exemption of improvements from taxation the argument was made in favor of especially exempting church buildings because they conduced to the moral uplift of society. The Single Taxers in the Council always opposed it unless homes were classed with the churches, as there was nothing more conducive to the moral and civic development of a community, they argued, than comfortable homes; in fact, the argument used by the church protagonists was an effective weapon for the Single Taxers in their contention for the exemption of all improvements, and there is no doubt the effective use they made of it brought many of those who opposed it to change their position. The question submitted to the Vancouver electorate was

in this form: "Are you in favor of exempting the land occupied by buildings used exclusively for Divine Worship from taxation?" The recorded vote was No, 4,960; Yes, 1,361; nearly four to one against the proposition. Many a conscientious churchman will regard this action of the citizens of Vancouver as bordering on sacrilege. But it is the very reverse. The Supreme Head of the church made that very clear when he said "render unto Caesar the things that are Caesars." It is a narrow churchman, indeed, who would contend that the public should construct houses of worship for the various sects who worship God. Most rational churchmen will agree to this unequivocally: Then why should the community be called upon to protect the church from depredation or fire? If it is proper for the adherents of the church to erect a church building, why is not a proper function of theirs to protect it? If the city fulfils all its proper functions efficiently the Supreme Author of the church has made ample provision for sufficient revenue to meet all the expenses of government without injustice or burden to any society, secular or otherwise. But this is a digression.

As I have studied the genesis of the exemption of improvements from taxation in this Province I can readily trace the wonderful influence exerted by organized labor. Inside of these organizations forums were established where men listened to discussions with open minds. They knew there was something wrong with our social adjustments. Many of them could see that mere organization could only be of temporary benefit and they were seeking the cause of these periods of depression called "hard times." The doctrine of Progress and Poverty was to many of them a new gospel. In this Province, as in every great city, there were men like the late John Black of South Chicago, "Steve" Ryan, and "Gus," Menger of St. Louis, and hundreds of others throughout the States and Provinces who instantly caught the vision, and although with limited school training, were endowed with intellectual qualities above their fellows that made them leaders. Notably among these in the Province of British Columbia was John McMillan, a pattern maker. He did not come to the Province of

British Columbia until the movement had made some progress. Of the clan of Cameron, his great-grandfather left Scotland to become one of the pioneers of Canada. When his grandfather was sixteen years old he located in the County of Glengary 80 miles west of Montreal. Here his father was born, and it was here that his boyhood days were spent as his father's birthplace was his. The McMillans were of a hardy stock, and by a strange coincidence his grandfather's family, as well as his father's, consisted each of eight boys, all of whom grew into eight stalwart men of strong robust physique and independent characters. McMillan arrived in Victoria in 1890, united with the Henry George Club and became identified with organized labor. With a clear vision and gifted above his fellows with the power of giving forcible expression to his views he soon became to be regarded by the exploiters of labor as a dangerous man. Like Peter Witt, of Cleveland, he was blacklisted, although no complaint was ever made as to his work or his conduct while at work. Being warned that he was a marked man he was exceedingly circumspect as to his conduct while at his work, but fear of consequences did not in the least militate against his freedom of speech and action as a citizen when not at work.

He served as Alderman for two years the City of Victoria Council, and opposed every move of the monopolistic clique to exploit the public. Realizing in a measure, the prosperous future of Vancouver he moved here in 1902. Being industrious and prudent he succeeded in accumulating a fund which he invested in stump land within the City limits of Vancouver, the unearned increment of which has made him independent. While willing to benefit from the unearned increment, he did not relax his efforts to destroy the system which makes it possible for private persons to appropriate it. He became a candidate for Alderman in Vancouver in 1906 and was elected, and, as has already been shown, took the lead with Alderman Williams and Morton in having the exemption of 50 per cent. raised to 75 per cent. In 1907, he was defeated for Alderman, but in 1908 and 1909 he was again elected and

served. His aggressiveness in the Council in conserving the public interests, like his colleague Williams, made him, as it did Williams, a marked man by the agents of the Interests, and they again succeeded in defeating him in 1910. Since then he has been satisfied to take a rest, and now divides his time between southern California and Vancouver.

It is one of the incomprehensible mysteries of the movement culminating in the exemption of improvements from taxation in all the principal municipalities of the Province of British Columbia, that two of the principal factors, the one an humble mechanic, the other a brilliant barrister, were bitter personal and political enemies; and yet according to the *Chronicles*, Theodore Davie, Q. C., later Premier, Attorney-General and Provincial Secretary, and Chief Justice of the Province of British Columbia, was the most potent instrument in making it possible for municipalities to exempt improvements from taxation, the greatest step yet made, in my judgment, towards a practical application of the principles of Progress and Poverty. And there can be no doubt that the little band of active, earnest Henry George men with the efficient work of Thomas Forster, J. C. Brown and other Single Taxers in the Provincial Parliament induced him to read Progress and Poverty. Being a shrewd politician and ambitious for political preferment, he chose to do his work in a manner not to arouse the ire of the rich and powerful interests who, had they realized the full import of this step in undermining their ability to mislead the masses, and in destroying their power to levy tribute from the people, would have cut short his political career. Already all the principal cities and towns of municipal districts of the Province of British Columbia have totally exempted improvements from taxation, and the day is not far distant when the Provincial revenues will be raised directly and entirely from the natural resources of the Province, which are apparently inexhaustible.

Other articles on Vancouver from the pen of Luther S. Dickey, crowded out of this issue, will appear in next number.

THE MAGIC OF SINGLE TAX.

PHENOMENAL SUCCESS OF VANCOUVER "EXPERIMENT"—STARTLING COMPARISONS—LATEST STATISTICS.

By WALTER A. HILLAM.*

(From the April number of the *British Columbia Magazine*, published at Vancouver, B. C.)

There is a degree of reluctance—one might almost say an aversion—in the minds of all of us to put a tax on our own industry,—on something particularly the product of our own ingenuity and resourcefulness. An ever-bountiful Providence endowed Mother Earth with a plentitude of all that was necessary for the sustenance, comfort, and use of mankind. Some of Nature's gifts have, by virtue of man's enterprise, been utilized to an extent hardly dreamed of a century, or even half a century ago, until now there is scarcely a mineral product or natural resource, that is not serving some great or useful purpose for the development and enrichment of the various nations of the earth.

Many people sincerely believe that the energy of man should not be taxed, contending that the natural resources of a country from which may be obtained riches without material assistance from man, or as a natural sequence of events, should bear the burden of taxation. This doctrine—as even the most cursory study of causation will reveal—is one of the principles of that great thinker and economist, Henry George, who did so much to promulgate the Single Tax idea.

The first city approaching metropolitan proportions that has essayed, even in a moderate degree, to bring into operation the Single Tax principle of exempting improvements from taxation is Vancouver. This city, with a population now of considerably more than 110,000, and an area of

approximately thirteen square miles, exclusive of waterways, and its large natural park, has been attracting the attention of cities, governing bodies, publicity organizations and economists almost the world over, and the press of the American continent has evinced keen interest in what was at first termed "the Vancouver experiment," but which has now been conclusively proved a decidedly successful innovation.

It may be mentioned *en passant* that Single Tax was one of the planks in the platform of the successful candidate for mayor in the civic elections of 1910, Mr L. D. Taylor, and he was re-elected again this year upon a similar platform.

That the step has been attended with distinct and unqualified success is an indisputable fact in the face of the comparative figures of the building permits, both in number and value, issued during the year 1910, the year preceding, and previous years, the aggregate for 1910 breaking all previous records in that respect.

Of course there were some people who doubted the wisdom of the Single Tax, who had an unbounded faith in the future of Vancouver, and believed that the onward march of progress could not be retarded by any influences, but at the same time did not quite grasp the true significance of the principle. After over a year of successful operation, however, the fact has become apparent even to the most sceptical that the building industries have received a tremendous impetus through the abolition of the tax on improvements.

The character of whole streets has been changed by the enormous amount of building that has been projected and completed during the past twelve months; huge office buildings now pierce the skyline, where formerly the land was unoccupied; blocks which, though not old—the city has been in existence less than a quarter of a century—were not bringing in sufficient income in the estimation of the owners, have been demolished and replaced by imposing and better revenue-producing structures; many apartment houses have been erected all over the city and a much better type of residence has been built in consequence of the encouragement in the way of a tax on vacant land, and no tax on improve-

*The writer of this article, Walter A. Hillam, is secretary to Mayor Taylor of Vancouver, and this article is reproduced as evidence of the feeling of one close to the man who has staked his official future on the experiment now in progress at Vancouver, B. C.

ments. A tax on vacant land—that is, what the exemption of improvements from taxation really means!

This year the city council decided to continue the Single Tax system and found that they could do this without raising the tax rate of twenty mills net on the dollar, or the assessment, and, furthermore, do not anticipate having to do so for many years if the increase in the "unearned increment" goes on at the same rapid rate that it has done during the past five years.

Dozens of letters have been received by the mayor asking what success has attended the adoption of the Single Tax and enquiring whether special legislation had to be secured to enable the city council to exempt improvements upon the land within the city. As this is a point upon which even some of the people who live in Vancouver may not be clear it will, perhaps, be as well to state that authorization for partial or total exemption of improvements from taxation was given the city in its Special Act of Incorporation, and the city council, therefore, can decide for the current year whether a certain proportion or the whole of the improvements shall be free from taxation. Judging from the success that attended the adoption of the Single Tax principle last year, a success which is being evidenced again this year in a phenomenal degree, there is a strong probability that it will be continued.

It is interesting to note how, commencing in 1895, the various city councils of Vancouver became aware of the importance of encouraging builders by reducing the tax on improvements. From that year until 1905 fifty per cent. of the value of building was levied, this being reduced to 25 per cent. in 1906 and continued up to the time the civic authorities decided to eliminate the tax entirely.

In connection with the question of "unearned increment" a glance at the annual report of the city shows how remarkable has been the increase in land values of Vancouver.

For instance, the first assessment estimated the value of realty in the city at \$2,456,842. Ten years later it had been raised to \$13,000,809. Twenty years later \$38,340,335 was the city assessor's valuation

of property in Vancouver, and the latest returns show an estimate of \$98,720,345 after the sitting of the Court of Revision.

From the city statistics for 1895—the year the city council commenced to partially exempt improvements by levying a tax on only half the value of buildings—we find that improvements were assessed at \$4,317,000. In 1905, after this system had been in operation ten years, improvements were assessed at \$11,804,250. However, in 1906 the council gave another stimulus to the building industries by reducing the tax on improvements to 25 per cent., and then each year up to the time the improvement tax was eliminated a decided increase was noted, the figures for 1906 being \$14,087,040; 1907, \$16,381,475; 1908, \$20,127,035; 1909, \$24,405,210, and at the end of the year 1909, \$29,644,720.

Now compare the difference in the increase of improvements since the Single Tax idea was adopted in its entirety. After the system had been in operation less than twelve months the value of building was increased to \$37,858,660, a truly remarkable demonstration of the building activity during the year 1910, with a Single Tax encouraging owners of vacant lots to make their investments revenue-producing.

Of course in this connection one must take into consideration the other contributory causes which have attended the growth and development of the city, but there is no doubt that one of the greatest determining influences has been the encouragement to builders and capitalists in the shape of freedom from taxation on the result of their enterprise, instead of, as formerly, a tax on their industry.

When the tax on improvements was reduced to 25 per cent. in 1906, an increase of two mills on the dollar was made, and this rate of 20 mills has been in vogue up to the present period, the city council deciding recently that sufficient revenue would be derived without raising the tax rate.

Many of the enquirers, who have written to the mayor requesting information as to the Vancouver system of taxation, could not understand the distinction made in British Columbia between civic and provincial taxes. Personal and income taxes and a poll tax are collected by the govern-

ment, a return in some measure being made to the city in the shape of grants for schools, parks and other special purposes. Pavements, cement sidewalks and improvements of a similar nature are carried on under the initiative local improvement principle, property owners paying the major portion of the cost and the city paying for street intersections, etc.

Although Vancouver is barely twenty-five years old, and therefore quite a youngster by comparison with the established cities of Eastern Canada and the prairie provinces, she attained last year the enviable distinction of figuring in the fourth place in the building records for the whole of the Dominion; Toronto, with a population three times as large, having issued \$21,127,783 worth of building permits for twelve months; Montreal, with a population of 450,000, permits to the tune of \$15,815,850; and Winnipeg, the prairie metropolis, permits estimated at \$15,106,450; while Vancouver followed close on the prairie city's heels with a total of permits of \$13,150,365. This vast total outshone all her previous achievements for building activity.

This year Vancouver building permits almost warrant the prediction that she will pass both Winnipeg and Montreal in the race for honors, the figures for the month of January showing that this city had the largest increase in the number and value of permits of all the cities of Canada—an advance of 100 per cent. over those issued for a similar period in 1910.

Suddenly—almost dramatically—Vancouver has come to the front, and it would be exceedingly difficult to determine the immense amount of publicity the city has received through eliminating the tax on buildings. Far away in England, where the question of "unearned increment" has been a live issue during the past few years, Vancouver is becoming known to thousands as the city on the Canadian Pacific coast enterprising enough to adopt the Single Tax idea in its entirety.

Joseph Fels, the millionaire Single Tax exponent, who has organized a fund for the promulgation of the doctrines of Henry George, and has himself spent huge sums in disseminating the gospel of that great philosopher and thinker, speaks with great

enthusiasm of the admirable object lesson Vancouver affords—a practical example of what can be accomplished when man is not taxed for his industry and resourcefulness.

More could be easily written of the far-reaching and stimulating effects of Single Tax on a city's growth and development—in fact, the subject is almost inexhaustible—and it is the earnest belief of the writer that the above brief account, dealing only with a few phases of the question of taxing the "unearned increment," will convince the most incredulous that Single Tax in Vancouver has encouraged and brought about an unprecedented amount of activity, and benefitted all classes from the wealthiest capitalist to the humblest home-builder.

THE PROVINCE OF BRITISH COLUMBIA.

AREA AND POPULATION—TAXATION AND SOURCES OF REVENUE.

(For the Review)

By LUTHER S. DICKEY.

The Province of British Columbia has an area variously estimated at from 372,630 to 395,610 square miles. It extends north and south about 700 miles, with an average width of about 400 miles. The Dominion census of 1901 gave it a population of 178,657. The present census now being taken it is estimated will bring its population to 400,000 and upwards.

The revenue of the Province is derived from a variety of sources, a very important part being the subsidies in perpetuity from the Dominion of Canada, which are as follows: Five per cent interest on the amount of the actual and allowed debts of the Province at Confederation; the subsidy to the Government and the Legislature; the grant of 80 cents per capita of the population, which is increased after every census until the population reaches 400,000, and the grants for lands conveyed for the Canadian Pacific Railroad. These subsidies aggregated in the fiscal year ending March 31, 1910, \$522,070.00.

Two systems of land taxation prevail in

the Province of British Columbia, viz., municipal and provincial; the former covers cities, towns and townships which have been incorporated; the latter applies to all the territory not organized into municipalities. Municipalities are empowered with self-government, with power to assess and tax land and improvements thereon, (the latter not to be taxed to exceed 50 per cent. of their value) the rate of taxation being limited; to impose and collect licenses, fees, etc., the provincial government reserving the right to inquire into the conduct of any part of the public business or the administration of justice therein. The Province levies a tax on (1) land including improvements; (2) wild land; (3) coal land; (4) timber land; (5) personal property (6) incomes; (7) mines and minerals; (8) unworked crown-granted mineral claims; (9) lands of the crown for which crown grants have not been issued, but which are held under preemption, lease or agreement; (10) corporations. Land and improvements within the corporate limits of municipalities are not taxed by the Province. Among the numerous exemptions from provincial taxation are household furniture, incomes up to \$1,000, farm produce, money in bank and property invested in provincial or municipal debentures. The rate of taxation varies; on land and improvements (other than wild land, coal land or timber land) one half of 1 per cent of assessed value; wild land 4 per cent.; coal land on which mines are operated 1 per cent.; coal land from which coal is not mined 2 per cent.; timber land 1 per cent.; personal property one-half of 1 per cent. The income tax is graduated as follows: \$1,000 and less exempt; over \$1,000 to \$2,000, 1 per cent.; over \$2,000 to \$3,000, 1¼ per cent.; to \$4,000, 1½ per cent.; to \$7,000, 2 per cent.; over \$7,000, 2½ per cent. Taxes are also levied on corporations and industries. A poll or revenue tax is levied on all male persons between the ages of 18 and 60 years, unless members of active militia.

The total revenue for the fiscal year ending March 31, 1910 was \$8,874,741.94.

The principal sources of revenue were:

Dominion Subsidy.....	\$ 522,076.66
Land Sales.....	2,618,188.75
Timber Licenses.....	1,928,901.31
Timber Royalty.....	305,198.00
Registry Fees.....	408,826.15
Chinese Restriction Act.....	356,200.00
Land Taxes, (Wild, Coal and Timber).....	250,991.71
Land Revenue.....	175,778.11
Real Property Tax.....	335,744.26
Revenue (Poll) Tax.....	260,082.00
Personal Property Tax.....	161,692.88
Income Tax.....	190,984.16
Mineral Tax.....	102,608.93
Royalty and Tax on Coal...	222,722.91
Succession Duty.....	108,495.39
Miscellaneous Taxes and Fees	925,737.72
Total Revenue.....	\$8,874,741.94

FROM A BUSINESS MAN WHO HAS HAD A CLEAR VISION OF THE PHILOSOPHY OF HENRY GEORGE.

"What do you think of the Single Tax?" was asked of Mr. R. J. Deachman, Pres. of the Noble Advertising Agency, Ltd., the largest advertising organization in Western Canada. "I am altogether in favor of it," he answered. "Aside from the influence of Single Tax in removing the monopoly in land and thus equalizing opportunities, the Single Tax looked at from the cold blooded standpoint of business cannot fail to benefit me and I believe to materially help the city as well. I am in the advertising business and anxious to promote good advertising, and good advertising comes from established industries, and booming land values, with the coincident inflation of the cost of living, isn't the surest means in the world of promoting industrial development.

"It must not be forgotten that we have a very limited application of the Single Tax system in Vancouver. We still have left sufficient of the unearned increment in land to make speculation a very profitable pastime. The benefits we have so far received come from the stimulus that has been given to building, but had the tax rate levied on land values been four or five

times as high, it would have been of much greater service to the city.

"I do not know of anything quite so sad as this quiet appropriation of the unearned increment by the unproductive few. This in itself might not seem so bad were it not for the realization of the perverted ideals of such a large number of our population. Practically in every large city in America there are hundreds of real estate men with property of purely speculative value on their hands and they sit idly on the fences of expectation waiting for the manna to fall from heaven in the shape of suckers to buy their property. The city that first discovers a means of using this latent force in the development of the community will set a pace in progress that will startle the world.

"This is what we have attempted to start in Vancouver. That it is proving a success the figures clearly demonstrate, and further proof is seen in the fact that other cities cognizant of the advantages that are accruing to Vancouver from the adoption of the tax on land values only, are beginning to see the "cat" and are shaping their courses accordingly. Vancouver has made wonderful progress under the Single Tax. That progress would be much greater under the fuller application of the principle, we may yet have the courage to test more fully than we have and when that day comes it will simply mark another epoch in the onward march of Vancouver."

THE Victor Talking Machine Company are getting out records with Single Tax speeches. These will be advertised wherever this company sells its records, which is practically the whole world.

THE *Nautilus*, a magazine published in Holyoke, Mass. and edited by Elizabeth and William E. Towne issued late in June a special Single Tax number. Illustrated articles by Joseph Fels, Stanley Bowmar and B. S. Spaulding are contained in this number. The latter writes about Vancouver.

ORDER any book you may desire of the SINGLE TAX REVIEW.

NEWS NOTES AND PERSONALS.

THE chairman of the state tax commission of Minnesota announced to C. J. Buell of St. Paul that he intended making a thorough study of the Single Tax system and embodying the results in the next report of the Commission. Several members of the Minnesota legislature are Single Taxers and many more of that body are studying the question.

The Grain-Growers' Guide, organ of the Canadian farmers granges, is a large and prosperous looking weekly paper published at Winnipeg. It is a strong advocate of the taxation of land-values. In the numbers for April appear contributions from Robert L. Scott and F. J. Dixon.

DAN BEARD, artist and Single Taxer, and National Commissioner of the Boy Scouts of America, has had a tall mountain near Mount McKinley named after him.

JOHAN HANSSON, who is doing such splendid work for the cause, and is arousing the thoughtful men of Sweden to a realization of the truth of our principles, sailed for Europe on Saturday, April 15th. He will remain in Sweden where he will present in a series of pamphlets the lessons from facts gathered in his travels in many countries.

ROBERT LOVBALL GIBSON, who died last February in Toronto, Canada, was for many years a Single Taxer whose work for the cause was quietly and unobtrusively done. He was a subscriber to the SINGLE TAX REVIEW from the commencement. A tribute to the deceased, who was born in 1838, appeared in a recent number of the *Canadian Journal of Medicine and Surgery*.

DR. M. R. LEVERSON of N. Y., over eighty years young, has sailed for Europe.

THE Toronto Canada *Sunday World* of recent date gives nearly two columns to a report of an address on The Conservation of Public Values by our old friend, George J. Bryan.

WE desire to especially commend an article in the *Single Taxer* of Chicago (No. 4, Vol. 1.) on the Seamen's Strike, by A. Wangemann, who is editor and publisher of that little periodical.

THE *Rural New Yorker*, the well known and long established farmers journal, in its issue of April 8th editorially commends the German taxation of the "unearned increment" of land—and points out the difference between the farmer who farms his land and the "farmer" who by the increased value given to the "farm" by population is permitted to reap where he has not sown. It is pleasant to read such endorsement in a paper primarily intended for the agriculturist who has been so often told that a tax on land values means increased taxation on his farm.

MR. JOHN S. HIGGS, of Belucra, Victoria is the founder of the Single Tax Lending Library of the Victoria Single Tax League, which now numbers

275 volumes, among them being the first ten bound volumes of the SINGLE TAX REVIEW.

THE *Montreal Daily Witness* (Montreal, Canada) commenting upon the recent appearance of Mr. W. A. Douglass before a committee of the Ontario legislature where he delivered an address on "Taxing Industry and Favoring Speculation," calls the talk an "informing one," and gives unqualified endorsement to the contentions of this veteran Single Taxer.

THERE are eight Single Tax members of the Maine legislature.

A. C. HOLLOWAY in announcing his candidacy for the nomination of mayor of Akron, Ohio, tells the voters that "one plank of my platform will favor the Henry George theories of taxation, as far as it is possible to apply them to our local government without conflicting with the state laws."

OLIVER T. ERICKSON, of Seattle, Wash. writes: "In looking about, it seems as though we were sorely needed any more, our numbers have been so re-enforced. But thank God it is so. The old guard has held the skirmish line so long that the ranks are fast thinning out. Years ago, I gathered and framed pictures of many Single Taxers to hang in my den. But, alas, to look at them now is to realize how many will never greet me again on this side of the divide."

And now Tom Johnson's smiling face is there to remind me that he, too, has laid down his commission and will lead no more. To look over this gallery of friends who have in times past borne the brunt of our battles has a tendency to temper the joy inspired by present progress. But there is also inspiration in contemplating these faces that inspire new courage to work as they did."

ARCHIBALD CROSBIE lost his wife by death on the 7th of April.

THE appointment of George L. Record, progressive republican leader and Single Taxer of Jersey City, to the State board of assessors, is another act of Governor Wilson's reflecting credit upon the democracy that does not hesitate to step outside of mere party lines to secure the service of a genuine democrat.

THE Manhattan Single Tax Club of this city has begun its open air meetings on the corner of Seventh Avenue and 125th Street, Tuesday and Friday evenings. The Club wants volunteers to address these meetings and asks that they communicate with the president, F. C. Leubuscher, or the secretary, Joseph H. Fink.

THE death is announced at the age of eighty-two of former Vice-Chancellor John T. Bird, of New Jersey. The Vice-Chancellor was the author of the remarkable decision declaring void the bequest of a Camden farmer to Henry George in aid of the Single Tax cause on the ground that Mr. George's teachings were immoral and contrary to law.

THE Sunday afternoon Single Tax meetings on Boston Common, from 2 to 4 o'clock, began for the

season on May 14. Robert B. Capon and Weldon L. Crosman being in charge. Henry George men from other parts of the country who happen to be in Boston over Sunday will always be welcomed as speakers.

A VERY interesting correspondence has been running in the *Yorkshire Post* (Eng.) between F. Skirrow and several opponents and friends of the land value tax movement. Mr. Skirrow twists the opposition with seeking to shunt the question of the real basis of the right of property. Mr. Skirrow easily disposes of the confusion of his opponents.

J. R. HERMANN, of Denver, recently addressed the class of political economy of the University of Denver.

THE American Land League has been organized by that veteran Single Taxer, John H. Meyer, now resident at 215 Boyd St., Los Angeles, Calif. A copy of the ritual of the League can be had for ten cents.

J. R. FIRTH was recently elected alderman of the municipality of Strathfield, a fashionable suburb of Sydney, N. S. Wales. In a letter to the Review Mr. Firth writes that "even though Strathfield is a kilted district any one proposing to rate on improvements would be sent to an insane asylum."

BOOK NOTICES.

THE INCOME TAX IN MANY COUNTRIES.

Income Taxation, by Korsuth Kent Kennan, an octavo volume of 347 pages published by Burdick and Allen, of Milwaukee, is a mine of information on this subject. No writer can hereafter pretend to any real knowledge on the subject of income taxes who has not studied this volume of careful and painstaking research.

Mr. Kennan has approached the subject as a student, and not as a partisan. Where results of certain forms of income taxation have been manifest he has indicated them with great fullness and particularity. He has not, however, discussed the subject from the standpoint of theory. But he has provided an exhaustless armory to which those who would hereafter so discuss it must have recourse.

The work is bound in green buckram and is published at \$3.50.

THE fourteenth Annual Report of the Philadelphia Vacant Lots Cultivation Association is at hand, and gives some of the admirable results of its work under the direction of James H. Dix, superintendent and secretary, and Charles Horn, assistant superintendent. This effective relief method which in so many cities has demonstrated its great usefulness, originated with the late Governor Pingree, himself a Single Taxer, and is in Philadelphia as elsewhere under the direction of practical Henry George men.

INTERNATIONAL Arbitral Law and Procedure, a work dealing with international relations, is the title of a new book by Jackson H. Ralston, published by Ginn and Co., at \$2.50.

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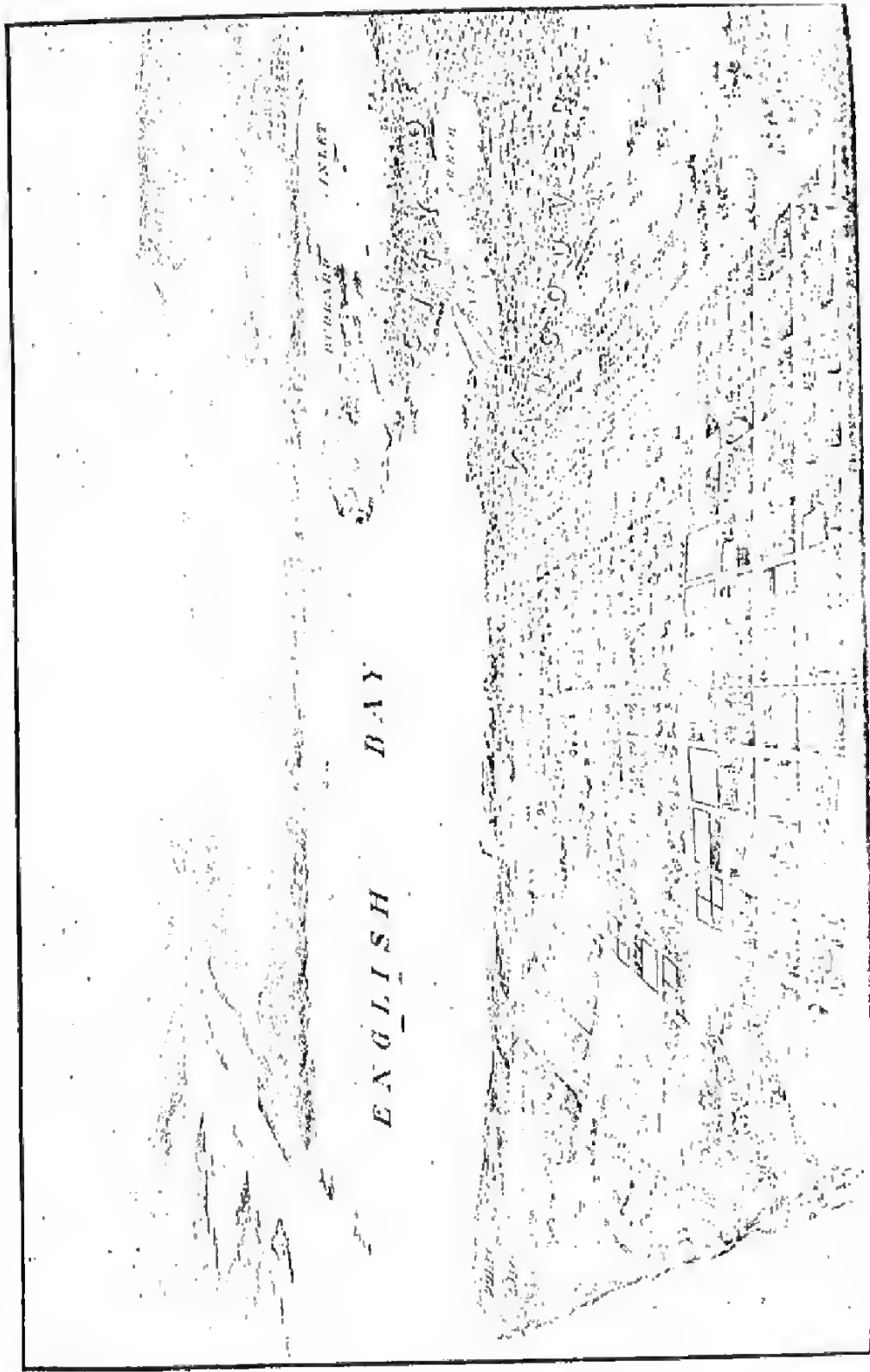
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